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A C C O U N T

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I R E L A N D

In 1773.

By a late CHIEF SECRETARY of that Kingdom.

*Lord John de Blaquiere*

----- Et vitam impendere vero.

HORAT.

L O N D O N :

1773.

ACCOUNT

OF

IRELAND



LONDON

1813



## INTRODUCTION.

**W**HENCE Ireland derived its name, and by what nations it was first peopled, is a matter which may interest an antiquary, but is of little moment to a minister or politician.

The early periods of its history are involved in obscurity and fable, and no dependance can be placed on any accounts of it, previous to the invasion of the English under Henry the Second.

That it was great, powerful, and learned, at a time when the neighbouring kingdoms were weak, divided, and ignorant, has been boldly asserted by some writers, and not less positively denied by others.

These are points of curiosity, of national pride, and national affection, but are foreign to my present purpose, which is, principally, to speak of Ireland as now connected with Great Britain, and subject to its dominion.

A concise and impartial account of that country, its history, constitution, commerce, and revenue, may possibly be not unacceptable to those whose situation, and more important cares, must preclude them from minute enquiry, and laborious research.

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# INTERLOCUTION

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# I R E L A N D.

**I**RELAND lies between the 6th and 11th degrees of west longitude, and in the 51st and 55th degrees of northern latitude. Its greatest length from north to south is about 270 miles, and its greatest breadth from east to west is about 160 miles. It contains upwards of 17 millions of acres, and is divided into four provinces, which are subdivided into thirty-two counties. The number of houses on the hearth-money books, in 1766, was 424,026, and the population is supposed to amount to above two millions and an half.

The air is rather more moist than in those parts of Great Britain which lie between the same parallels. The climate, though changeable, is healthful and pleasant. The colds of winter, and the heats of summer, are less intense than in England. The springs are usually sharp and severe, but the autumns are not inferior to those of any country in Europe.

The soil is extremely fertile, and seems equally proper for pasture and tillage. The face of the island is beautifully diversified with level plains and rising hills, watered by innumerable lakes and rivers, and its coasts are indented with the most commodious ports and havens. There are also some ridges of high mountains, many of which are abundantly stored with iron, lead, copper, coals, and marble.

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There were anciently vast tracts of moor, or boggy land, in Ireland; but they are now much altered, and, of late years, many thousands of acres have been converted into the richest pasture, or subdued under the cultivation of the plow: the vast woods, which formerly covered the country, have been all cut down, and the loss has not as yet been repaired by modern plantation.

Most of the tame and wild animals, found in England, are common to Ireland; but the exemption from toads, vipers, snakes, slow-worms, and all venomous creatures, is a circumstance so fortunate, and so singular that it merits particular mention.

The principal commodities are wool, beef, pork, butter, tallow, and hides. The chief, if not only, manufactures are linen cloth, linen yarn, woollen cloth, and woollen yarn.

The situation of Ireland for navigation and commerce is remarkably happy. Its eastern shore fronts England, Wales, and Scotland; its western is on the verge of the Atlantic; the north coast is at the door of the great fishery; and the southern opens to the Channel and the Bay of Biscay.

#### *Of the INHABITANTS.*

The inhabitants of Ireland are a mixed race, descended from various adventurers, who, engaged by different views, at different periods established themselves in the country.

The present motley generation is composed of parts not less heterogeneous than the inhabitants of Great Britain, being a mass of aboriginal Irish, Spaniards or Milesians, Danes, Saxons, Normans, English, Scots, Hugonots, and Palatines.

In such a miscellaneous variety, one might be led to imagine that all national characteristic must be lost,  
yet



yet no people in Europe seems more distinctly marked, or to bear a stronger original impression: whether nature frames and models the disposition of the inhabitants to the soil and climate of the country, or whether the form of government gives a complexion to their manners, it is curious to observe how quickly the various dissimilar parts coalesce and amalgamate into one body.

The Irish are a strong and hardy people, active in body, and of a bold and daring spirit, patient of cold, hunger, and labour, dauntless in danger, and regardless of life where glory is in view, warm and constant in love and friendship, but quick in resentment, and implacable in hatred; generous and hospitable beyond all bounds of prudence; credulous, superstitious, and vain; talkative, disputatious, and strongly disposed to turbulence and contest: they are almost all fond of learning, and are endowed with excellent parts, but are usually more remarkable for liveliness of thought than for accurate expression.

They possess neither the industry of the English, nor the perseverance of the Scots; but, when properly directed, have displayed spirit and abilities equal to every undertaking.

#### *A SHORT SKETCH of the POLITICAL HISTORY of IRELAND.*

Ireland was anciently divided into a number of small districts, or principalities, which were governed by their respective princes, or chieftains.

These chieftains acknowledged the supreme authority of one sovereign, whom they commonly elected from among themselves, and whom they considered as the general of their armies, to repel invasions from abroad, and to preserve peace and good order at home.

They paid him homage and tribute, but they per-

mitted him as little as possible to interfere in the administration or œconomy of their own provinces. — For a long series of years the government of Ireland was conducted in this manner, until a quarrel of a domestic nature between two of the chieftains laid the foundation for that system of policy, which is the subject of this treatise.

The weaker prince, Mac Morough of Leinster, who had been the aggressor, solicited the assistance of Henry the Second, King of England. That aspiring monarch had long considered the possession of Ireland as an object worthy of his ambition, and had even already taken such steps towards the accomplishment of it as were usual in those days of ignorance and superstition. — He had addressed himself to the pope, and obtained from his holiness a bull, which, in the vulgar opinion, fully authorized him to undertake the conquest of the country; but he was obliged, by certain immediate considerations, to defer for some time the execution of this project. — Being engaged in a war with France when Mac Morough came to implore his aid, he excused himself for the present from complying with his entreaty; but, by letters patent, he granted licence to all his subjects throughout his dominions to assist the suppliant chieftain, and promised soon to come to his relief in person.

Strongbow, Fitz Stephen, Prendergraft, and several other gallant adventurers, offered their services on this occasion; and, perhaps not less animated by the spirit of chivalry, than engaged by views of advantage, passed over to Ireland with a numerous following, and re-established the Irish prince in his former dignity.

In recompence for this service, Strongbow obtained the chieftain's daughter in marriage, with a great territorial dowry, and thus became connected with the country by the strongest ties of interest and alliance.

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His companions in the expedition also acquired large possessions, and, having vanquished several of the Irish princes, formed regular colonies in different parts of the island.

This singular enterprise, atchieved by a few brave individuals, strongly resembles the romantic conquest of Naples by Tancred and his Norman friends in the century before. Such signal success shews what valour and elevation of mind can accomplish, and that nothing is too difficult for the darings of heroic virtue. The vulgar, who feel no sentiments of this generous growth, affect to disbelieve or to undervalue such astonishing efforts; but those, who are acquainted with human nature, know that the heart of man is capable of almost incredible dilatation, and, when seconded by good fortune, raises itself to the height of the most arduous undertaking.

The conquest of Naples by the Norman gentlemen, this expedition of Strongbow and his companions, and the later exploits of the Portuguese and Spaniards in both hemispheres, remind us of the celebrated labours of Theseus and Hercules: we see that nature forms exalted spirits in every age, and that the history of ancient heroism, though it owes its ornaments to poetry and fable, stands on the original foundation of truth.

Henry, having now successfully surmounted those difficulties which prevented his going to Ireland when first invited, and having received the strongest assurances of submission and obedience both from the natives and his own subjects, repaired to that country without delay. He landed at Waterford in 1172, where he was received by the people as a guardian angel: the principal chieftains and clergy voluntarily submitted to his authority, accepted him as their sovereign, and freely swore fealty and allegiance\*.

\* *Tam subjectionis vinculo quam fidelitatis sacramento regi Anglorum se sponte submiserunt. — Girald. Cambrenf.*



Thus ended the ancient monarchy of Ireland ; and thus the fortunate Henry, without a blow, became sovereign of this noble island, and annexed it to the dominion of England.

Reserving to himself the general sovereignty, he left to the little princes of the country their power and authority in their respective districts ; and, having planted garrisons in different places, and appointed an administration to govern in his absence, he returned to England in glory and triumph.

For upwards of three hundred years, from this period, the affairs of Ireland remained nearly on the same footing. — The natives seemed to pay little more than a nominal obedience to the crown, and the king's lieutenant, who was usually an Irish lord of English blood, was more immediately the governor of an English colony, for whose regulation and service he called parliaments and passed laws, whilst the old inhabitants continued distinct from the pale (as the English settlements were called) and sent no representatives to those parliaments, but were principally governed by their own laws and ancient customs.

The kings of England were so engaged in foreign or civil wars, that they could not give that attention to Ireland which so important an object required ; but, when the contest between York and Lancaster was decided, and the victorious Henry the Seventh was peaceably established on the throne, that wise and politic prince turned his eyes towards Ireland, inquired minutely into the state and circumstances of it, discovered the mistakes of his predecessors, and immediately determined to repair them : for this purpose he sent over to Ireland Sir Edward Poynings, as lord deputy, with instructions to assemble a parliament.

Before this time, the mode of parliamentary procedure was vague, partial, and often injurious to both nations. The chief governor had the power of calling parliaments and of passing laws *rege inconsulto*, without



without their undergoing any revision in England; but very great inconveniences having arisen, and still greater dangers being apprehended, from such unlimited authority in the chief governor, a law was passed by which it was enacted,

1st. That before any parliament could be summoned or held in Ireland, the chief governor and council should certify to the king, under the great seal of Ireland, the considerations and causes thereof, and the articles of the acts proposed to be passed therein.

2dly. That after the king, in his council of England, shall have considered, approved, or altered the said acts, or any of them, and certified them back, under the great seal of England, and shall have given licence to summon and hold a parliament, then the same shall be summoned and held, and the said acts so certified, and no other, shall be proposed, received, or rejected.

This statute was afterwards explained and amended in the 3d and 4th of Philip and Mary, and permission was given to certify new propositions to England, in the usual form, even after the summons, and during the session of parliament.

From hence arose the progress and practice of the present mode of parliamentary proceedings in Ireland.

There was another law passed in the administration of Poynings, by which all English statutes, then subsisting, were made effectual in Ireland.

Thus the constitution took a more stable form, a better intercourse was introduced between the sovereign and his people, and the different views of the two nations were reconciled, by an act which precluded all hasty determination upon their mutual or particular interests.

During the reign of the great Elizabeth, several of her ablest statesmen and warriors were employed in the government of Ireland; Suffex, Sidney, Grey,

Perrot, Essex, and Mountjoy, held the sword at different times, and many of them distinguished their administration by their talents and success. Under the last, the long and doubtful war with Tyrone was finally concluded, and that dangerous rebel compelled to surrender at discretion.

King James the First now succeeded to the throne, and things wearing a peaceful aspect, it was thought a fit season for such improvements in civil policy, as the state and circumstances of Ireland seemed to require.

The conduct and arrangement of these great objects fell to the hands of a man who so faithfully and ably performed his duty, that it may not be improper to say a few words in particular upon this subject.

Sir Arthur Chichester was the younger son of a gentleman's family in Devonshire.—In the early part of his life he had been led into many vicious excesses, some of which were of so criminal a nature, as obliged him to fly from his country, and to take refuge in France: in that kingdom he learned the profession of arms under Henry the Fourth, and soon proved himself a scholar worthy of so great a master.

Being considered as a proper person to be employed in Ireland, he was pardoned and sent over to that kingdom; where, by his valour and abilities, he at length arrived to the dignity of Lord Deputy: his services always preceding his advancement. By passing through the inferior employments, he had qualified himself to fill the greatest: unlike the geniuses of later days, who, without study or experience, are supposed to be inspired with every requisite for the highest office, at the instant of their appointment.

Under his administration the whole kingdom was reduced into shire ground, and every county admitted a sheriff of the nomination of the crown. The great plantation of Ulster was formed, regular circuits were established, and the king's judges were sent to dis-  
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penſe juſtice, even in the moſt diſtant and barbarous provinces.

Thus the whole civil government was ſettled and modelled, on a plan as nearly reſembling the conſtitution of England as the circumſtances of the reſpective counties would admit; and finally, to give additional ſtrength and permanency to the riſing ſtate, this great man called a parliament, in which the Houſe of Commons was formed of a general representation from every part of the kingdom, inſtead of being confined as before to the counties and boroughs of the pale.

In this parliament an act of general pardon was paſſed. The laws which prohibited the bringing in of Scots, retaining and marrying with them, as alſo the laws againſt the Engliſh marrying with the Iriſh, were totally repealed, and the whole people of Ireland equally received into the king's protection. Here ſeemed to be deſtroyed all invidious diſtinction between the Iriſh and Engliſh, between the pale and the other diſtricts. The little chieftainries were aboliſhed, the old inhabitants and new ſettlers began to melt together, and the whole kingdom formed one common ſtate. Having accompliſhed theſe important points, having introduced and eſtabliſhed civilization, good order, and regular government, in the place of barbariſm, tumult, and anarchy, Chicheſter repaired to England, to receive from his ſovereign thoſe honors and rewards which ſuch ſervices had merited.

The adminiſtration of his ſucceſſors, St. John, and Falkland, furniſhed no occurrences worthy of hiſtorical attention.

In 1633, Thomas Wentworth, Earl of Strafford, was appointed to the government, which he conducted with uncommon ability: it is true he carried his authority higher than any of his predeceſſors, and even proceeded to certain lengths, which at this day appear to be criminal; yet we muſt not raſhly meaſure them by our ideas of the preſent time; we ſhould conſider that the conſtitution did not reſt on the equal foundation,

foundation, that now supports it; that the royal prerogative was then much more extensive, and that the factious conduct of the great men in Ireland rendered the severe execution of that prerogative, not only expedient, but perhaps absolutely necessary.

It is so much the disposition of the English nation to over-rate the merits of pretended patriots, and to exaggerate the errors of great ministers, that we must read our history with infinite caution, and never form our judgment of public characters, but on the most rigid and impartial examination. Whatever may be objected to the manner of Lord Strafford's government, his government itself proved happy, and advantageous to Ireland; the public debts were discharged, and the public revenue considerably improved, the army was well paid and well disciplined, the navigation and commerce of the nation was extended and enlarged, and the genius and industry of the people properly directed and usefully employed. To the Earl of Strafford is Ireland indebted for the establishment of the linen manufacture, which is now the staple of her commerce; and, had that noble person's administration fallen in happier times, he probably would have executed his other great designs for her improvement and advantage.

He appears to have possessed a most extraordinary genius, to have been perfect master of the true interest of both nations, a man of undaunted resolution, and in the performance of his duty equally regardless of danger and reproach. These eminent talents were too soon rendered fruitless and unavailing, by the civil distractions which then broke out, and which his blood was vainly and inhumanly shed to appease.

To the firmness and wisdom of his government succeeded the weakness and timidity of Parsons and Borlace. The Irish Rebellion burst forth like a volcano that had been long silent, and now blazed with redoubled fury. We must not, however, adopt the strange and improbable tales with which most histories



ries of this period are burthened; there is no doubt that many horrid cruelties were practised by the Papists and \* Protestants against one another, and that a very considerable number of both perished in the conflict†; but the accounts are highly exaggerated, and particularly those which are written on our side of the question. Upon an impartial and dispassionate enquiry at this distance of time, it is evident that a much greater number of the Irish than of the English were destroyed in this rebellion, and that the different ideas which we have formed on this point, are principally to be attributed to political industry and artifice.

The Cromwellian soldiers and Puritan adventurers, who became possessed of the estates of the vanquished rebels, dexterously represented the Irish as the most barbarous of mankind, and unfit to be trusted with either power or property. Their children in infancy greedily imbibed the jealous terrors of their fathers, private interest confirmed the prepossession, and thus Popery was proscribed and persecuted from the united motives of revenge and policy. The enemies also of Charles the First, who by imputing this guilt to him hoped to justify their own, represented him as the author of a rebellion against himself, and industriously and successfully propagated the senseless calumny.

During the interregnum between the King's death and the Restoration, Ireland was intirely subdued under the government of the reigning powers of Eng-

\* In Sir William Cole's letter mentioning his services against the Irish, there is the following item, "Starved and famished of the vulgar sort, whose goods were seized by my regiment, 7000."

† Sir William Petty, who was by no means partial to the Irish, owns that in the 11 years between 1641 and 1652, above half a million of Irish perished by the sword, plague, famine, and hardships. He says "that in the same space of time 112,000 English were destroyed in the same manner in Ireland." So that five times as many Irish as English perished in that rebellion.

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land, and, in the time of the protectorate, sent representatives to Cromwell's parliament at Westminster.

At the Restoration, a parliament being assembled in Ireland, a new settlement of the country took place, and on that settlement is founded, in a great measure, the remaining power of the crown in Ireland. Most of the lands forfeited by the Irish had been granted to the English officers and soldiers, who contributed to crush the rebellion, and were still in their possession. As these lands indisputably belonged to the crown at common law, and were now in the hands of persons who had few pretensions to favor, it was natural to suppose that the King would resume them, and had he done so, they must have produced a prodigious revenue; but he acted a more disinterested part, and consented to pass the famous acts of settlement and explanation. By these laws the King in a great measure resigned his right to the forfeitures\*; and, as a compensation for this generous procedure, and some other concessions, the new hereditary revenue was settled for ever on the crown.

This great event passed in the administration of the Duke of Ormond, a man to whom both England and Ireland are so signally indebted, that it is with pleasure I dwell on his character. He was sprung from the noblest blood, and inherited the largest estate in the kingdom; which, together with his honors, he cheerfully risked, and sacrificed in defence of the crown: valiant, generous, open, disinterested, and sincere, he at all times and in all circumstances preserved his loyalty spotless, untainted, and entire. Whenever consulted, he delivered his true sentiments, as was his duty; but he esteemed it equally his duty to act contrary to those sentiments, in obedience to the just commands of his sovereign, being determined (as he expressed himself) to serve his royal master on

\* He also consented to the abolishing of the court of wards and liveries.

any terms, and in any station. Equally ready to accept or to resign office, as best suited his prince's service, he never permitted discontent or ill-humour to intrude on his temper or to influence his conduct; even when smarting under the unmerited neglect of the Court, he appeared silent, equal, and resigned; whilst others, loaden with the favors of the crown, flung up their employments in anger, and opposed the government of their benefactor with all the violence and rancour of personal animosity and private revenge. In the administration of Ireland he had always one great object in view, the true interest of the prince and the people, and that great object he ever steadily pursued.

A consciousness of his own virtue and abilities rendered him superior to the apprehension of difficulty; he therefore, in all public business, undertook without hesitation, and executed with spirit and dispatch. Above the common expedients of state, which only answer the necessity of the day, but leave a large debt behind, he walked firmly in the direct path, knowing that good sense, perseverance, and integrity, must at last surmount every obstacle and attain their utmost purpose. In a word, he was the most faithful servant of his prince, the truest friend of his country, and, in all respects, the greatest man of the age he lived in.

The tranquillity of Ireland being completely restored under Ormond, and every necessary provision ascertained for the public service, no new occasion offered for assembling a parliament during the remainder of this reign. The hereditary revenue was not only sufficient for all the civil and military charges of the kingdom, but for some time furnished a considerable surplus, which was annually remitted to the king. It was indeed reasonable for his majesty to expect it, as he had entirely given up what by law was his own property, in exchange for a revenue, which was to supply not only his private occasions, but to support every public expence; and indeed it would  
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always have been fully sufficient for these purposes, if it had been preserved inviolate, and been managed with proper care and attention ; but the great men of Ireland saw that they should be of little importance as long as the crown was rich, and that their value only rose in proportion to the necessities of their prince ; they therefore readily combined to create artificial wants, which soon became real ones ; and thus, for above fourscore years past, the hereditary revenue has been esteemed as insufficient to support the establishments.

I pass over the short and unhappy reign of James the Second, and proceed to the great revolution in 1688, from which noble source are derived all our present blessings ; — the security of our laws and religion, and the succession of the crown in his majesty's illustrious house.

In the year 1692, King William appointed Lord Sidney chief governor of Ireland, and sent him over to hold a parliament in that kingdom, where public affairs had fallen into great disorder during the late troubles. — As the proceedings of this parliament were unusual, and as they have been partly imitated in a recent instance, I shall here give a short but circumstantial account of them.

This parliament, under Sidney, was summoned in the usual manner, on the principles of Poyning's law. Several certified bills were transmitted to England, and returned under the great seal of England to Ireland. Two of these bills were bills of supply : the House of Commons passed one of these bills, and rejected the other. Before the first reading of the bill which they passed, they came to the following resolutions, viz. 1st. That it was, and is, the undoubted right of the Commons of Ireland, in parliament assembled, to prepare the ways and means of raising money. 2d. That it was, and is, the sole and undoubted right of the Commons to prepare heads of a bill



bill for raising money. 3d. That, notwithstanding the aforesaid rights of the Commons, they think fit, in consideration of the present exigencies of affairs, and the public necessity of speedily raising a supply for their majesties, to order a bill, transmitted out of England, intituled "An Act for an additional Excise, &c." to be read, but that it should not be drawn into precedent: it was accordingly read, and soon afterwards passed into a law. On the day following, a motion was made, and the question past, That a bill now on the table, intituled "An Act for granting to their Majesties certain duties for one year," should be read. It passed in the negative; and it was then resolved, that the said bill should be rejected, and that it be entered on the Journals of the House, that the reason why the said bill was rejected was, that the same had not its rise in this House.

Thus, of two bills of the same nature, one was *passed, though* it did not take its rise in that House, and the other was *rejected, because* it did not take its rise there.

In this session four bills only received the royal assent, and not one of these bills, nor the heads of them, had been prepared in the Irish parliament, but were privy-council bills, certified, and transmitted to England, and returned from thence.

As Lord Sidney considered the constitution to be invaded by the above-mentioned votes of the House of Commons, he thought it his duty, at the conclusion of the session, to take particular notice of their proceedings, and to enter his protest against them.

After Lord Sidney had prorogued this parliament, which was never allowed to sit again, his excellency and the privy council directed the judges of Ireland to take into consideration the act of the 10th of Henry the Seventh, commonly called Poynings' law, and the act of the 3d and 4th of Philip and Mary, and the other acts relative to the holding of parliaments  
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and passing of bills in the kingdom of Ireland. The report of the judges thereupon is as follows: — 1st. That it is not the sole and undoubted right of the Commons of Ireland, in parliament assembled, to prepare heads of bills for raising money. 2dly. That the chief governor and council may prepare bills for raising money, and may certify and transmit the same to their majesties and the council of England, to be returned under the great seal of England, and afterwards sent to the Commons, although the heads of such bills have not their first rise in the House of Commons. — The twelve judges of England delivered the same opinion; and it seemed that the rashness and inconsequence of the House of Commons were admitted and acknowledged in the ensuing parliament, held in 1695, under Henry Lord Capel, who succeeded Lord Sidney in the government.

On the 29th of August, the Commons, as was ever the usage, gave the first reading to a transmitted bill, to establish a legal cause for their assembling. — The chief governor in his speech had acquainted the House, that his majesty had transmitted a money-bill, intitled “A Bill for an additional Excise.” This money-bill was presented to the House on the second of September, and received the first reading, was committed, reported, and engrossed, *nemine contradicente*. On the 6th it was read a third time, was passed, and sent up to the Lords for their concurrence. Here is a full recognition of Poynings’ law, by the unanimous proceedings of the House of Commons; for their proceedings were strictly conformable to the law of Poynings, in the very first parliament held after that law may be said to have received a parliamentary censure. — The practice of passing transmitted money-bills continued uniformly from that period to the session of 1769, being a space of near fourscore years.

At the commencement of the new parliaments, in 1703, 1713, 1715, 1727, and 1761, a transmitted bill

bill of some sort was always immediately read, in order to validate the existence of a parliament under Poynings' law, and a transmitted money-bill was always read, and passed in a short time after. — I have been the more particular in the recital of these proceedings, that a better judgment may be formed of the true state of this question, which in general is but little understood.

In the remaining part of King William's reign, few things occur in Ireland that merit particular mention. I must not however omit, that in this parliament, held under Lord Capel, heads of a bill of rights were sent up to the lord deputy to be transmitted to Great Britain in due form, but were never returned. In this parliament also the sum of £.120,000, towards the supply, was raised by a land-tax, apportioned, and levied in the same manner as cesses for county charges are, by presentment of grand juries. No land-tax has been since revived in Ireland. — From that period to the present time parliaments have been regularly held in Ireland, usually once in two years, and in every session supplies have been granted to make up the deficiencies of the hereditary revenue, which, as I have mentioned above, was become inadequate to the public charge.

In the reign of Queen Anne, a law was passed for lodging the army in barracks, by which it was enacted, that no troops should be quartered on the inhabitants (as is the practice in England) except in particular cases, such as, when they are on a march, or when they are waiting at a sea-port to embark, or in time of civil commotion. This method of stationing the army in barracks is certainly more regular and more military than that of billeting and dispersing them among the people, and in Ireland it was for many reasons particularly necessary. The establishment of barracks has however been attempted with a most enormous expence; for, under colour of rebuilding or repairing them, prodigious sums of money



ney are daily thrown away ; — I say thrown away, because no regular permanent system has yet been pursued. When one chain of barracks has been finished according to a well-considered plan, a new idea, totally different, is perhaps entertained ; other barracks must be built, and an extraordinary charge is incurred. No sooner is this scheme established than a third is offered, entirely contrary to the two former ; private solicitation is employed, the service of the public yields to the interest of the individual \*, and the last project is adopted and executed. Thus expence is perpetually accumulated on expence, barrack demolishes barrack, and the labour to rebuild goes hand in hand with the labour to destroy. Whoever takes the trouble of looking over the barrack accounts will see that there is nothing exaggerated in this representation.

But the most remarkable transaction in Ireland, during the reign of Queen Anne, was the passing what are called the popery laws ; laws, which, though equally repugnant to good policy and humanity, have yet remained unrepealed and unmitigated since their first institution.

If they have in any wise undergone alterations and amendments, those alterations and amendments have been only to sharpen their acrimony and invigorate their blows. — As these laws have been represented by many as the true basis of civil liberty and the protestant religion in Ireland, I shall here endeavour to trace their origin, and describe their progress and operation.

In the reign of King James the First, a number of new settlers from England and Scotland arrived in Ireland (which was then mostly popish) and, with a new religion, brought over a new schism, or source of contention with the old inhabitants, many of whom

\* A man of consequence in Ireland desired to have barracks built on his estate ; if he was a friend of the undertakers, it was seldom refused.

were of English descent, and equally tenacious of their ancient opinions and possessions. The jealousy of the natives impeached the title of the stranger; the stranger encroached on the rights of the native; the first complained of legal injustice, the latter of fraud and violence; contest begot contest, and often litigation sprung from decision. The protestant abhorred the idolatrous papist, and the papist damned the reprobated protestant; the mode of faith now became the motive of enmity, whilst the original ground was forgotten, and the most sacred institution was converted into an instrument of mutual injury and hatred.

The severe government of Strafford contained these animosities within bounds; but no sooner was he removed, than the old inhabitants broke out into open hostility and rebellion. After a fierce but ineffectual struggle, they were totally subdued, and became obnoxious to almost every calamity which can befall the vanquished.

A new army of new settlers, and mostly of a newer religion, whether Independants, Anabaptists, Soci-nians, Muggletonians, Brownists, or Millenarians, now obtained large grants of forfeited lands in Ireland; and from these adventurers are descended some of the principal persons of the kingdom in opulence and power. Most of these settlers were men of an untoward republican spirit, and of the fourest leven, who eagerly adopted the most harsh and oppressive measures against those upon whose ruin they rose. The Restoration had secured to them their property, and the Revolution armed them with power. This power, instead of using it with justice and moderation, they stretched to the utmost rigour, and seemed determined ultimately to crush, if they could not immediately destroy. They did not, however, all at once unmask their design: they proceeded by cautious steps, and in the reign of King William, most of their provisions against popery may be justified on the principles of sound policy: but in the reign of Queen

Anne they threw off all reserve, they avowed their intentions, and executed them to the full. For this purpose they passed those acts, which have now for these seventy years past been the established law of the land, and which form the most compleat code of persecution that ingenious bigotry ever compiled.

It is but justice to the administration of England, to mention that they did not willingly give their consent to these severe statutes; but not chusing, or not venturing to avow their disapprobation, they cunningly clogged the bills with a clause which they imagined would infallibly occasion them to be rejected. This clause, which introduced the sacramental test as a necessary qualification of office and employment, could not be very palatable to an assembly, where some of the principal leaders were Covenanters and Presbyterians. But these leaders on this occasion, in their severity to the scruples of others, forgot their own, and conscience was suffered to sleep whilst persecution raged.

The bills were passed, and the edict against popery, like the laws of the Medes and Persians, was never to be changed; but the Test Clause relative to the dissenters, it was hoped, might, at a favourable opportunity, either be repealed or evaded.

There is no doubt that both justice and prudence authorize penal laws against papists in a protestant country. The wisdom of every state must secure itself from every danger on every side. During these two centuries past, religion has been considered as an adventitious part in the policy of almost all the governments in Europe, and in some it is so interwoven with the constitution, that the ruin of the one is supposed to involve the destruction of the other. This has long been an established opinion in England, and thence England early and continually guarded against the perils of popery; but she has done it with dignity, with judgment, and moderation.—She looked on popery

perty as on her other foes, whose secret machinations she might apprehend, but whose open assaults she defied.

To the lot of Ireland it has fallen to ingraft absurdity on the wisdom of England, and tyranny on the religion that professes humanity. By her laws against popery, the bonds of society, the ties of nature, and all the charities of kindred and friendship, are torn to pieces; those are allured who could not be compelled; traps are laid for youth and inexperience, and it becomes a maxim of state to encourage the profligate and reward the ungrateful. The concord of brothers is dissolved, the son is armed against the father, and the husband and wife are taught to break through the most sacred and tender attachments, when invited by interest, inconstancy, or libertinism. It is no longer the Protestant that is to be on his guard against the Papist, but the Papist must be armed at all points, and watch day and night against the legal assaults of his wife, his children, and his kindred. If all their affections are secure, yet his neighbour has an interest to become an informer against him; his sword of defence may wound himself, and the hospitality of his roof may leave him without a roof to shelter him: a bill of discovery may strip him in a moment of all his possessions.

Precluded from offices of public trust or emolument, the Papist is even deprived of the comforts of private life in the bosom of his family:—his children may be taken from him, and educated at his expence in a profession he dislikes.—If he entertains a popish bishop or regular priest in his house, for their instruction, he is punishable for the first and second offence by pecuniary penalties, and for the third, he forfeits all his goods and chattels, and all his estates of freehold and inheritance during his life.—Popish schools are prohibited in Ireland; and, a Papist bred abroad, incurs the strongest legal disabilities:



If the son of a Papist professes himself a Protestant, which he may do at fourteen years of age, the father's property is instantly altered; his estate in fee simple is converted into a tenure for life, and a third of his whole fortune, real and personal, is taken from him for the immediate use of the conformist. The heir at law of a Papist, if he either is or becomes a Protestant, defeats every grant or settlement made to his prejudice, and enters into possession as a matter of course.—If the heir at law continues a Papist, the estate gavels among the sons; if there be no sons, among the daughters; and in failure of daughters, among the collaterals. A Papist is not only incapable of purchasing lands of inheritance, but he is incapable of taking a lease for more than thirty-one years; and even under this short tenure, two-thirds of the value must be reserved to the lessor.

A popish mechanic cannot take more than two apprentices; and there are certain towns, in which the law forbids him to inhabit.

No Papist, or trustee for a Papist, can take or receive an annuity for life, or term of years determinable upon lives, or for any estate chargeable on, or that may affect lands.

Any Papist of sixteen years old may be summoned by two justices of the peace, and examined upon oath, when and where he heard mass, who celebrated the same, and who were present at the celebration; and, on refusal to inform, may be sent to the common gaol for twelve months, or pay a penalty of £. 20 to the poor of the parish. Any Papist of sixteen years old may be summoned to take the oath of abjuration, and on the third refusal, incurs the penalty of a præmunire.

There is a multitude of other clauses in these popery laws, not less harsh and oppressive; but there is one, and of a very recent date, which will scarcely be credited:—It is actually a fact, that in Ireland a marriage between a Protestant and a Papist is null and void

void to all intents and purposes, without any process, judgment, or sentence of law whatsoever. Nay, a marriage between two Protestants, if celebrated by a popish priest, is equally ineffectual. Such has been the recent wisdom and virtue of the Irish legislature, that a husband may abandon his wife, or the wife the husband, after twenty years cohabitation, and their whole race be legally bastardized. Instances of such perjury and dishonor are indeed very rare, for happily the honest affections of mankind are too strong for the tyranny of such unreasonable statutes.

A remission of many, and an amendment of all these laws, are now become necessary. For, the dangers of popery being removed, or sufficiently guarded against, the first great principle of government ought to be to make every subject of the state as useful to it as possible. Where this great principle does not prevail, there is a defect of sound policy: now, it is impossible for Papists to become such subjects under their present circumstances, whilst we are perpetually awakening their regret for what they have lost, invalidating their security for what they still preserve, and withholding from them a moderate degree of permanency in what their labour might obtain. It is hardly too much to say, that in Ireland a Papist cannot inherit, acquire, or bequeath, for in all these cases he is liable to be disquieted or defeated.

The laws of Ireland against Papists are the harsh dictates of persecution, not the calm suggestions of reason and policy. They threaten the Papists with penalties in case of foreign education, and yet allow them no education at home. They shut the doors of their own university against them, and forbid them to enter any other. No man shall go to lecture, who will not go to church. A Papist shall not be a divine, a physician, a lawyer, or a soldier; he shall be nothing but a Papist. He cannot be a lawyer, for the law is not his friend: he cannot be a soldier, and draw his sword for his country, for he is

forced to draw it against it: we will not admit him into our own service, and yet denounce vengeance against him if he engages in another. If he becomes a trader or mechanic, he shall scarcely enjoy the rights of a citizen. If a farmer, he shall not cultivate or improve his possessions, being discouraged by the short limitation of his tenure; and yet we complain of the dulness and laziness of a people, whose spirit is restrained from exertion, and whose industry has no reward to excite it. This is one great cause why the Irish do not make a more rapid progress in tillage and manufactures. There are others; but if these were removed, the rest would be less sensibly felt: humanity and policy equally demand it,—The exiled soldier, who now seeks bread in foreign service, will return a loyal subject—the idle peasant will become a laborious husbandman—the slothful tradesman will be changed into a diligent artizan; and two millions of people will be rendered useful, flourishing, and happy.

I now come to the reign of King George the First, in the sixth year of which, the parliament of Great Britain passed the famous statute\* for securing the dependency of Ireland on the crown of Great-Britain, for

\* The occasion of the statute of the 6th George First, for securing the dependence of Ireland, and taking away the judicature of the Irish House of Peers, was as follows:

Maurice Annesley versus Hester Sherlock.

In 1715 Hester Sherlock appealed to the Lords of Ireland from a decree of the Court of Exchequer, pronounced in 1710, which decree the Lords of Ireland reversed on the 19th June 1716. From this order of reversal, Maurice Annesley appealed to the House of Lords in Great Britain, insisting that no appeal did lie to the House of Lords in Ireland from any decree of the Exchequer there, but that all appeals from that Court ought to be prosecuted before the Lords of Great Britain, as the only supreme Court of judicature. Hester Sherlock, instead of answering this appeal, petitioned the Lords of Ireland, insisting that no proceeding could be had before any Court of judicature, to avoid the judgment and decree of their Lordships. Upon the reading of this petition, all the Irish Lords were summoned to attend on the 23d of September 1717, when it was proposed by some Lord that the Judges should be asked, whether, by the laws of the land,

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for establishing the power of the British Legislature to make laws to bind Ireland, and for suppressing the judicature of the Irish House of Peers. However ne-

an appeal did lie from a decree of the Exchequer to the Parliament of Great Britain; but this question having passed in the negative, and all the Lay Lords, except Lord Chancellor Middleton, and Lord Doneraile (brother of Sir John St. Leger, then one of the Barons of the Exchequer) being clear with respect to their own jurisdiction, the Sheriff of the county of Kildare was ordered to put Hester Sherlock in possession. Possession was accordingly delivered, pursuant to the decree of the Lords of Ireland. Maurice Annesley having complained to the Lords of Great Britain of these proceedings, it was ordered, that Maurice Annesley should be restored to his possession, and that the Court of Exchequer in Ireland should forthwith cause the possession to be restored. Pursuant to the order of the Lords of Great Britain, the Court of Exchequer directed the Sheriff of the county of Kildare to restore Maurice Annesley to possession. The Sheriff refused to obey the order of the Court of Exchequer, and for his contempt, was attached. The Sheriff, on being attached, applied to the Lords of Ireland for relief; who came to several resolutions approving of the conduct of the Sheriff, and condemning that of the Court of Exchequer. Whereupon it was ordered, that the Chief Baron and Barons should be taken into custody by the Black Rod, and that the whole proceedings should be laid before the King. On the 17th October 1719, an humble representation of the Lords spiritual and temporal, in Parliament assembled, to the King was agreed to, and transmitted. The King, on receiving this representation of the Lords, directed it should be laid before the Lords of Great Britain. The Lords of Great Britain entered into several resolutions condemning the proceedings of the Lords of Ireland, and approving of the conduct of the Court of Exchequer, and therefore ordered a bill to be brought in for the better securing the dependency of Ireland on the crown of Great Britain, which passed into a law in the 6th George First.

*Vide* the State Trials, vol. vi, page 193, for the resolutions of the Lords of Ireland on this occasion.—The case of Annesley and Sherlock was not the first case, in which the English House of Lords declared the Irish House to have no jurisdiction. In King William's reign (in the case of the Bishop of Derry and the Londonderry Society) it was adjudged, that the appeal of the Bishop of Derry to the House of Lords of Ireland, from a decree of the Irish Chancery, was *Coram non judice*, and that all the proceedings thereupon were null and void, and if either party was aggrieved by the decree in Ireland, he might pursue his proper remedy by an appeal to the English House of Lords; but, notwithstanding this, appeals were received by the Irish House of Lords till the 6th George First, as is here mentioned.

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cessary this assertion of superiority appeared to the British Parliament, it was considered by the Irish as an indignity to their nation. It deprived one part of a privilege they had long exercised, and subjected the whole to an authority, which, though they were unwilling to avow, they did not deny. It was wantonness, they said, to arrogate what was not disputed, and an insult to seize what had never been refused. There is no doubt that the right did, and ought to exist in the mother country; but in a controversy of this kind, unless some effectual exertion of the right follows the declaration of it, the declaration had better not be made. It must either become contemptible or insulting. If the first, we lose the power meant to be preserved; if the latter, we are unwise to exasperate, unless determined to enforce or appease.

It was expected that the Irish Parliament would have expressed a lively sense of these proceedings of the British, and have come to some angry resolutions. Nothing however of this kind happened; whether they recollected the Act of Recognition\*, or submitted themselves to the prudence and address of their governors, is not easy now to determine; but, although they remained silent upon this point, yet they let few opportunities pass of expressing their discontent.

When it is not thought expedient to declare the real cause of political resentment, an imaginary grievance is usually started, and the drag is hunted with as much eagerness as the genuine game. Men, who have been engaged in party, look back with astonishment, like soldiers after a battle, at the dangers they have run, and from impunity, and success, gather encourage-

\* In the 4th of William and Mary, the Act of Recognition of their Majesties undoubted right to the Crown of Ireland was passed by the Irish Parliament; the preamble of which runs thus, " For as much as this kingdom of Ireland is annexed and united " to the Imperial Crown of England, and by the laws and statutes of this kingdom is declared to be justly and rightfully dependent upon and belonging and for ever united to the same, " &c. &c.

ment to repeat their temerity. Did we not every day see the excesses to which faction is capable of driving men, in other respects the most candid and dispassionate, it would scarcely be believed that the most important subject of a most outrageous public clamour, and of a long and painful parliamentary enquiry, was a patent granted by the crown, (as had been frequently practised) to a private person, empowering him to coin a certain quantity of copper money for the use of Ireland\*. This patent, it must be confessed, was highly exceptionable, but it by no means merited the bustle that was made about it. An earthquake, a pestilence, or a famine would not have occasioned a more general consternation. The Council, the Lords, the Commons, the wise and the simple, the rich and the beggar, all, all combined to express their terror of Wood's halfpence, and to deprecate their currency. At length, the King, in compliance with a parliamentary address, was graciously pleased to recal the patent; a concession which, however expedient in this instance, like most concessions to popular importunity, was forgotten almost as soon as it was made.

On the accession of King George the Second, in 1727, the additional duties, which are equal to about a third of the hereditary revenue, were granted, nearly such as they now exist; so that although Great Britain, and every other country in Europe, have since that time undergone various new taxations, yet no new tax for the public service of government has been imposed on Ireland during these fifty years past, except those inconsiderable ones called the Loan Du-

\* It had always been the practice to grant patents to private persons for this purpose, and Ireland had at this time no other copper money but what had been coined by the patentees. The grant to Wood, which was so much complained of, empowered him to coin £. 108,000 out of 360 tons of copper; but the expressions of the patent were so loose, that there was great room for fraud and chicanery.



ties, which are not granted, like the rest, in aid of the hereditary revenue, to support the establishments, but are solely appropriated to the payment of the interest, and to the liquidation of the principal of the national debt, the greatest part of which debt was not really contracted for the service of government. There are indeed some other small duties levied, and appropriated for the encouragement of tillage, and of particular branches of trade and manufacture, which for convenience are paid into the hands of the king's officers, but the crown has no other concern in them.

As the modern part of the history of Irish government becomes every day more interesting, it is necessary that the narrative should be more full and particular. In former times, the administration was confided by the Lord Lieutenant, during his absence, to such persons as, from his conviction of their talents and integrity, he esteemed worthy of so great a trust. He did not think himself obliged to confine his choice to certain great officers of state, merely because they were such; but considered other circumstances than accidental station, as necessary for this employment; such as knowledge of business, and knowledge of the country, its laws and revenues, integrity and disinterestedness, loyalty, zeal, and activity. But in later times it seems to have been a kind of established rule, that the Lord Lieutenant, regarding rank alone, should at his departure leave the government in the hands of the principal persons of the church and the law, together with the Speaker of the House of Commons:—these gentlemen were usually appointed Lords Justices, and in this manner the conduct of Irish affairs continued for the greatest part of the late reign, without any considerable variation.—The Lord Lieutenant came over once in two years, staid a few months, lived in kingly state, provided for his chaplain and secretary, received freedoms, gold boxes, and complimentary addresses, and then hurried back to England with the utmost precipitation.

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The Lords Justices, by their connections and influence in the House of Commons, did what was usually termed the King's business in parliament, but which in truth was rather their own, as it enabled them to establish their power, and to domineer without controul in the interior government of the country.—Thus, from their rank in their several departments, from the power of their deputation, and their own diligence, they became important; the administration in England considered them as necessary, and that nothing could be done in Ireland without them.—The Lord Lieutenant, who had accepted the government as a dignity to swell his titles, not to increase his troubles; to add to his dependants, and not to his business; who from inattention was ignorant, and from indolence unwilling to undergo the laborious duties of his station, committed all public affairs to their entire management. His chief object was to leave matters as he found them; and he esteemed himself happy if, after six or seven months bustle and parade, he met with no insult on quitting Ireland, or censure on arriving in England.

Things remained on this footing till the year 1751, the grand epocha of those party feuds which have disturbed and disgraced the parliamentary proceedings of Ireland ever since. At this period Dr. Stone was at the head of the church, and Mr. Boyle had sat near twenty years in the chair of the House of Commons. The latter was a man of sound understanding, of affable manners, joined to a resolute mind: the former was ingenious, supple, and insinuating, of boundless presumption, and insatiable ambition.—Mr. Boyle, from his station, his prudence, and his unshaken attachment to his friends, derived his power, and maintained it with steadiness and dignity. Dr. Stone aspired to this power, and was eager instantly to seize what his colleague had obtained by perseverance and time.—The Speaker was jealous of the enterprise and address of his young rival; the Pri-  
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mate dreaded the arts of the old statesman : — the one could not brook the ecclesiastical politician ; the other determined to overturn the lay dictator : — both employed the usual arms of courtiers, and both busily prepared for the parliamentary campaign.

The Duke of Dorset, now appointed lord lieutenant, had been the primate's first patron, and was naturally inclined to support the work of his own hands. The subtle churchman cultivated this disposition, and improved to the utmost the advantage of his ground. — Affairs now began to wear a different face : the chief governor did not, for he could not, depend on the old system, as the leaders were divided. He was obliged to form a new party ; but, instead of commanding it himself, as he ought to have done, he put the primate at the head of it. Thus, what was intended for the support of government became injurious to it, and served but as an engine to promote the views and to gratify the ambition of Stone. — The dignity and independence of administration was the avowed motive, but the personal contest between the speaker and the primate was the real source of national division ; under their banners the whole kingdom seemed to range, and to wait with impatience for the day of decision. — An occasion for essaying their strength was not long wanting : the late surveyor general was made the instrument of trial, and the ruin of an honest and an innocent individual was to be the test of superiority, before any national question was ventured on. — Mr. Boyle was victorious, and the unfortunate Neville was expelled. — Not satisfied with this advantage, the speaker resolved to hazard a contest on the more momentous subject of the king's prerogative. This question, as being weighty in itself, and serious in its consequences, I shall endeavour briefly to explain.

After the conclusion of the peace of Aix la Chapelle, an increase of the trade of Ireland brought so great an augmentation to his majesty's revenue, that,  
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in two years, a very considerable redundancy appeared in the treasury. There can be no question of this redundancy being the property of the crown; for it arose from the exceedings of the hereditary revenue and of the additional duties, which are granted to the king without any appropriation. These being now much more than sufficient to answer all charges of the establishment, and other expences of government, it follows that the surplus, as it is vested in the king, so it must be at his disposal.

The public had contracted a large debt in the late war; but, for the payment of the interest and discharge of the principal of that debt, certain duties had been granted by parliament, and specially appropriated to that purpose alone. The crown however was willing to employ a share of its treasure towards exonerating the nation and lessening its incumbrance.

Accordingly, in 1749, there being then a balance of £.220,000 and upwards in the vice-treasurer's hands, it was moved in the House of Commons, by the king's attorney-general, that this balance should be applied to discharge a certain portion of the public debt. As the occasion was new, gentlemen were at a loss to know in what manner the king's consent ought to appear. However, they brought in heads of a bill for the payment of the several principal sums of £.70,000, and £.58,000, in which, after several recitals relative to the debt, there was this recital: "Whereas there is a considerable balance in the vice-treasurer's hands unapplied, and it will be for your majesty's service, and the ease of your faithful subjects of Ireland, that so much thereof as can be conveniently spared should be paid, agreeably to your majesty's most gracious intentions, in discharge of the said debt." — The bill was passed in this form, which contained an acknowledgment of the king's right to determine how much could be spared, and that his gracious intentions on that had been communicated

municated to them previous to the drawing up the heads of the bill.

In 1751, the Duke of Dorset, in his speech from the throne at the opening of the session, declared that his majesty would graciously *consent*, and recommended to them, that such part of the money then remaining in the treasury, as should be thought consistent with the public service, be applied towards the reduction of the national debt. This shewed that his majesty considered his previous *consent* as necessary to that application. The Commons, in their answer, thanked the king for his recommendation, and took no notice of his consent. A bill, thus framed, was sent in the usual manner to Great Britain, which was returned with the insertion of the word *consent*; an assertion plainly in affirmance of what his majesty insisted on in right of his prerogative. The bill, thus altered, passed both houses without an objection or a single negative, and received the royal assent. If the constant exertion of the royal power over the money in the actual hands of the king's treasurer wanted a formal recognition of right from parliament, that recognition was now given in express terms by their unanimous decision. Here then are two undisputed precedents, the one of 1749, and the other of 1751, for the establishment of the king's prerogative in this instance.

The session of 1753 was opened by the Duke of Dorset, who, in his speech from the throne, repeated exactly the same words of his majesty's consent and recommendation as in the former session. It was answered in just the same manner: the House of Commons omitted echoing back the word *consent*, but expressed their sense of the king's recommendation. In the heads of the bill prepared by them, they were silent on both points, and neither mentioned the king's *consent* nor *his recommendation*. These omissions were supplied in England, and the bill was returned with

with the proper insertions, according to the form of the preceding session.

It was on this occasion that Mr. Boyle exerted his whole weight and influence in the house of commons against the crown, in defiance of all decency, consistency, and gratitude.

The bill was rejected by 122 to 117.—Though the crown was defeated on this point, yet its opponents might say, like Pyrrhus, that such another victory would undo them. A majority of five is but unsteady footing against government, and must soon be mastered, if properly contended with; and indeed one cannot look back without astonishment on the imprudence of the Irish parliament in this proceeding; for there is no doubt, that at that time such was the opulence of the crown, and the state of its finances so flourishing, that it could have stood on the hereditary revenue alone, without being under any necessity of applying to parliament for additional duties or supplies. But, notwithstanding the rejection of the bill above-mentioned, the king was resolved that neither his subjects of Ireland should be deprived of the benefit he intended them, nor his own prerogative be defeated: he therefore sent over his letter for the payment of the remainder of the debt out of the balance then in the treasury; and thus solely, and in his own right, exercised that prerogative, in which he had graciously intended to have permitted the Irish parliament to participate. — Before I close this scene, I must take notice of a little piece of craft practised by Mr. Boyle on occasion of the rejected bill. On all other divisions of the house, the numbers appear on the Journals; but the speaker expunged them in this instance, and the entry is simply thus: “Ordered, that the bill be rejected:” that the world might imagine the rejection of the bill was a matter of course, merely from the odiousness of its nature. — Such was the subject, and such the result of the question, in 1753.



In consequence of these extraordinary proceedings, Mr. Boyle was dismissed from his employment of chancellor of the exchequer, and all his adherents, who had offices, were deprived of them. This spirited conduct on the part of the crown, if it had been persevered in, would undoubtedly have rendered the subsequent government of Ireland both easy and honorable. — Why the duke of Dorset did not return to Ireland, and why the system then laid down was not effectually pursued, I know not; but I know, that the not pursuing it has been the cause of all the distractions and disturbances in Ireland since that time.

The marquis of Hartington, afterwards duke of Devonshire, was now sent over as lord lieutenant. — He negotiated with all parties, he flattered the opponents of government with hopes of restitution, and to the friends of government he promised every security. Hence the session was tolerably quiet; but certainly his administration was attended with consequences, which are severely felt by the present government. He could not dismiss those from their offices, who had obtained them by their support of government; but he gave better employments to those who had lost theirs by opposing it. Mr. Boyle was not only reinstated in the chancellorship of the exchequer, but was created an earl, and rewarded with a pension of £.2000 per annum for 31 years. Mr. Carter was made secretary of state, with an additional salary. Sir Richard Cox obtained a large pension, and the inferior partizans were all provided for, *nemo non donatus abiit*. Thus was purchased this fatal and ignominious peace, which swelled the charge of the establishment to an enormous size. Opposition was lavishly recompensed, and government shewed, that it considered the constant attachment of its friends as less meritorious than the suspicious conversion of its enemies.

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As a redundancy in the treasury had occasioned so much discussion and dispute, it seemed now determined, that the same cause of contest should never occur again. For this purpose, the house of commons in this session now began to appropriate a considerable part of the additional duties to their own use. This was done under pretence of encouraging public works, such as inland navigations, collieries, and manufactories of different kinds; but the truth is, that most of these public works were private jobs, carried on under the direction, and for the advantage, of some considerable gentlemen in the house of commons. By this means the parliamentary leaders perfectly answered all their views; they gratified their friends, impoverished the treasury, and kept government under a constant necessity of asking supplies. By repeated jobbing, the purpose was effected; and, what is most unaccountable, government seemed to acquiesce in it without complaining. Since that time, it has been the constant practice of the house of commons to load the money-bill with appropriations of this sort, amounting sometimes to near a fourth of the whole supplies.

During this administration, the primate lay under a sort of disgrace, and was left out of the government on the lord lieutenant's departure. His real views had been solely confined to the increase of his own power, and never pointed to support the authority of the crown farther than it answered that end. Vanquished by his enemies, and rejected by his friends, he for some time suffered all the pangs of baffled ambition; but, though disappointed, he did not despair, and resolved, since the times seemed unfavorable to his measures, to adapt his measures to the times. He saw the difficulty of ruling alone, and thought an equal share of government preferable to a total exclusion; he therefore made overtures of friendship to his old rival, and, by his usual address, accomplished an entire reconciliation.

The duke of Bedford was appointed lord lieutenant in 1757, and continued in that high office till 1761. From his character and temper it was imagined, that he would maintain the dignity and independence of the king's representative; but I know not how it happened, whether from want of proper support in England, or from want of proper management in Ireland, his grace was, after a short struggle, obliged to follow the example of his predecessors, to return to the old system, and to put himself into the hands of the parliamentary undertakers. But this was not the only mortification he suffered, a still greater was preparing for him, and in a short time he found himself under the necessity of complying with the demands of a set of gentlemen, who modestly called themselves *The Patriots*. The patriots were men of moderate fortunes, of a middle rank in life, but of great ambition and considerable abilities. They could not brook the superiority affected by the undertakers, and were therefore determined either to bring them down to their own level, or to raise themselves to the same degree of consequence. Whenever government quarrelled with the undertakers, the patriots were ready to support it; but, as government, after making use of them, had constantly left them in the lurch and returned to the undertakers, the patriots became irreconcilable to both. They soon found an occasion of taking an ample revenge, and extorted a concession from the duke of Bedford, which, if not recovered, must at last destroy the great engine of kingly government in Ireland.

I have before observed, that the hereditary revenue was granted to the crown for ever, and that, if properly conducted, it might alone be rendered sufficient to answer all the necessary charges of the state. This was well understood both by the patriots and the undertakers. The former, therefore, took every opportunity of diminishing this revenue, and the latter had the treachery, if not to assist, to acquiesce in their



their doing so. Of this a very strong instance was now given, and a bill passed for granting a bounty on all corn and flour brought to Dublin by land carriage\*.

The duke of Bedford offered at first to grant this bounty for a term of years; but nothing would satisfy the patriots but a perpetuity, and thus the act passed without any limitation†. They promised indeed to create a fund for the payment of this bounty, but, though often reminded, never kept their word. The consequence of this law has been, that the money paid out of the revenue on account of land carriage of corn and flour, now amounts to £. 50,000 per annum, and there is no doubt but it will amount to double that sum in a good wheat season. Thus a prodigious charge is for ever intailed upon the revenue, which charge must be answered at all events, and in the first instance, in preference to most others; for by the act this bounty is made payable, not out of the revenue in the treasury, but out of the revenue *in transitu* in the hands of the collector of Dublin port, as he receives it, before he accounts with the treasury: so that if any state emergency were to happen, if an enemy were at the gates, the corn bounty must be first paid, though there may perhaps not be money in the treasury sufficient to set a battalion in motion. And here I must observe, that, besides the bounty on corn and flour, there have been several others, settled at different times by act of parliament in the same exceptionable manner, a particular account of which shall be given in the chapter of revenue.

\* The bill has been altered and amended by subsequent statutes, the effect of all which has been to increase the charge.

† A lord lieutenant may sometimes think it necessary seemingly to approve and acquiesce in what is desired, and the administration in England have often authorized him to do so, and taken the unpopularity of refusal on themselves. How it happened that they consented to this perpetual burthen on the revenue is totally unaccountable.

It may not be improper in this place to take notice of an innovation introduced in favour of Mr. Ponsonby, who was now speaker of the house of commons, and was beginning to aspire to popularity and power.

In the money bill of 1759, £.500 was for the first time granted to the speaker, to enable him to maintain the state and dignity of his office, as is expressed in the bill. To shew how dangerous it is to yield to any thing, however trifling, out of the ordinary channel, it must be remarked, that afterwards, in 1761, this allowance of £.500 was augmented to £.2000, and in the session of 1765 this £.2000 was doubled; so that at present the speaker has £.4000 constantly given him in the money-bill, as a matter of course, besides the old allowance of £.500 each session, and the emoluments of the office, which are £.500; and these emoluments were all that his predecessors had, and were esteemed fully sufficient\*.

Soon after the accession of his present majesty, a money-bill was certified in the usual manner, and

\* *Note.* I cannot avoid mentioning a little incident that occurred in the duke of Bedford's administration, to shew the spirit and humour of the times. An idle report was industriously propagated, that an union with Great Britain was seriously intended, and of course that the city of Dublin would be totally ruined. The mob-phrase of the day was, that the parliament-house was to be carried over to London. A vast concourse of disorderly persons of the lower sort, but abetted and encouraged by some gentlemen of note, assembled on this occasion in College Green. They threatened, insulted, and abused several members of both houses, and compelled many of them to take a solemn obligation never to consent to an union. Among others, they made the chief justice of the king's bench submit to it. They forced him to administer an oath of this kind to the attorney-general, and then jocularly told the latter, that he must allow himself to be *legally* sworn. At length, after many extravagancies, they broke into the house of commons, placed an old woman in the speaker's chair, and immediately entered into debate on the propriety of introducing pipes and tobacco. This ludicrous tumult lasted for some hours, and was at last only dispersed by the appearance of the military.

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transmitted to England, as a cause and consideration, among others, for calling a new parliament. There had been a strong debate in the privy-council on the propriety of this measure: it was urged by some, that since the Revolution no parliament had ever been called in Ireland, without the previous certification and transmission of a money-bill to England; that it was looked upon by the British administration as a necessary form, and that it could not be departed from. On the other hand, the primate, lord Shannon, and Mr. Ponsonby, now lords justices, at first refused to certify a money-bill, alledging that other bills of a different nature were sufficient causes for the assembling of a parliament. As the house of commons had always looked with jealousy on this origination of a money-bill in the privy-council, the lords justices imagined that their refusal to certify one, on this occasion, would increase their own consequence and popularity. They thought, if they succeeded, it would prove, that by their influence and advice the English ministry had been prevailed on to recede from this important point, and at the same time it would shew their own tenderness for the privileges of the people, by not interfering with them in the right of granting money. Mr. Malone, then chancellor of the exchequer, adopted their ideas, but the earl of Kildare loudly declared for a money-bill. Several letters passed on the subject between England and Ireland, the consequence of which was, that the lords justices thought it prudent to submit, and to certify a money-bill in the usual manner; which on its return passed both houses by a prodigious majority. Lord Kildare was rewarded with a marquissate for his support, and Mr. Malone was dismissed for his opposition.

The earl of Halifax was now appointed lord lieutenant, whose government being strongly supported in England was easy to himself, and honorable to his sovereign. The undertakers having experi-



rienced the firmness of the crown in the instance of the money-bill, and well knowing that firmness in the crown must baffle them in every other, were afraid to take any steps which might occasion complaint. They therefore lived on good terms with lord Halifax, assisted him in carrying on the public business, and were left in the government at his departure.

He was succeeded by the duke of Northumberland, during whose splendid and princely administration, affairs were conducted with dignity and regularity, and without any considerable opposition. Lord Shannon was grown old and fond of repose; the primate was desirous of entering into the strictest union with the duke of Northumberland; and Mr. Ponsonby still remained in some degree under the influence of the primate. I must, however, remark, that a bounty for encouraging the fishery was now granted, and made payable like the corn premiums, out of the revenue *in transitu*. It was not, indeed, like the corn premiums, made perpetual, it was limited to six years, but was extended to fourteen in the ensuing session. The amount of it at present is upwards of £. 11,000 per annum, and is likely to increase.

In the latter end of the year 1764, the primate, and lord Shannon, who had from the time of their reconciliation wisely drawn together in the government, died within a few days of each other. The fortune and following of lord Shannon descended to his son, who had married Mr. Ponsonby's eldest daughter. This young nobleman and his father-in-law aimed at the power and importance of their predecessors, and flattered themselves that their united weight would not only overpower every other party in the kingdom, but be too strong for government itself. In the administration of lord Hertford, they, on more than one occasion, betrayed their intentions; but the lord lieutenant's firmness and address kept things from coming to a rupture during his residence. The most material occurrence of the session was an attempt

attempt of Mr. Pery's, in the house of commons, which I cannot avoid taking particular notice of, as it occasioned much discourse, and was in itself of an extraordinary nature. In the reign of king James the First, in my lord Chichester's government, the speaker of the house of commons, on the last day of the session, November 29th, 1614, delivered a note or remembrance to the lord deputy, containing, among others, the following paragraph:

“ The house of commons, acknowledging that  
 “ the sole power and authority to transmit such bills  
 “ as are to be propounded in parliament, doth rest in  
 “ the lord deputy and council, do only desire to  
 “ be as remembrancers unto his lordship and the  
 “ rest, touching the acts following, which they hum-  
 “ bly offer, as meet to be transmitted with such other  
 “ acts as his lordship, &c. shall think fit to be pro-  
 “ pounded in the next session.”

This paragraph, which contains a very short and plain acknowledgment of the law and practice, as settled by Poyning's act, Mr. Pery moved to have expunged out of the Journals: the motion was made so suddenly, and so artfully, that the speaker, Mr. Ponsonby, had not presence of mind sufficient to defeat or restrain it; so a resolution passed for the expunging, and appeared the next day in the printed votes; but soon after, the speaker having been in consultation at the Castle, and being informed of the dangerous tendency of Mr. Pery's motion, with great difficulty got the whole proceeding annulled, and the entry on the votes to be declared an error of the clerk.

The ordnance of Ireland was now vacant by the resignation of the marquess of Kildare, and the world expected, that it would be given to lord Drogheda, a nobleman of good character, who had served upwards of twenty years in the army, was entirely disposed to support government, and had lately married the lord lieutenant's daughter; however, on this occasion,

occasion, his excellency preferred the interests of the crown to those of his own family, and, hoping to attach lord Shannon to the service of his administration, recommended him to his majesty for this great employment, and obtained it for him. Lord Hertford, at his departure from Ireland, left the chancellor and speaker in the government, together with the earl of Drogheda, who was thus compensated for his loss of the ordnance.

On the great change of the English ministry in 1766, the earl of Bristol was appointed chief governor; a new system of government was said to be now adopted: Ireland was no more to be left to the discretion of the undertakers; the lord lieutenant was for the future constantly to reside, and hold the reins of government in his own hands.

The people, ever fond of novelty, were rejoiced beyond measure at the happy tidings; individuals were no less delighted: those who had been long in leading-strings, but had never been led to what they looked for, felt new hopes rise in their bosoms, and flattered themselves that the day of enfranchisement was come; golden visions of profit and of honor opened on the eyes of every patriot; he who had disdained the thralldom of an undertaker, was ready to wear the livery of a resident viceroy, and the most inveterate republican became a convert to the new theory of government: all was rapture and reformation; the return of Astrea was hourly expected, and the kingdom of Saturn was supposed to be at hand.

The undertakers, against whose usurpation this scheme of residence was levelled, immediately took the alarm, and strenuously used all their endeavours to defeat it. They knew indeed that opposition, if steadily resisted, must soon moulder into insignificance; but they flattered themselves that no lord lieutenant would long persevere in the new plan. If he should, they were resolved to omit nothing on their part to make



make his situation as uneasy, and as unpleasant to him as possible.

The season now approached for the usual assembling of the Irish parliament, and (the earl of Bristol having resigned the government) lord Townshend was appointed to succeed him.

The principal events of his administration I shall endeavour to comprehend in as small a compass as I can.

The bill for granting a bounty on corn and flour brought to Dublin by land carriage, as mentioned in the duke of Bedford's administration, was a concession so important and so unexpected, that the patriots were from thence encouraged to make still greater demands. They imagined that government having once yielded in a point so prejudicial to its own interest, might as easily be persuaded to pass any other laws which they should choose to propose.

Their principal aim was to load the hereditary revenue either with perpetual charges, or with charges for long terms of years. By this means their own consequence would be enhanced, and the authority and revenue of the crown greatly weakened and impaired. To accomplish these views, they laid their designs with uncommon art and address, and the measures most destructive to government they often contrived to make appear as the measures of government itself, not as measures adopted in compliance with popular importunity, but as measures flowing spontaneously either from the king's goodness or the viceroy's representation and influence. Immediately on the appointment of a new lord lieutenant, they employed some emissary, who, under the mask of friendship and good wishes, insinuated that the best method to secure an easy and honorable government in Ireland, would be to open the session with some popular act or declaration; the real meaning of which was either some innovation in the established constitution, or some encroachment on the revenue.

revenue. For this purpose various schemes were offered, and the utility and necessity of pursuing them were painted in the most seducing colours. One day a bounty on fish, fishing buffes, and whale-catching, was desired; the establishment of county hospitals and public coal-yards, was another day mentioned; a septennial bill, a judges bill, a habeas-corpus bill, premiums for corn preserved upon stands, and for corn brought to Dublin coastways, were all asked in their turns: nay, what will scarcely be believed, a proposal was seriously made, that the *land carriage* bounty should be paid for all corn and flour brought to Dublin *by the new canal*.—And such was the success of these representations, that many of the demands abovementioned were in a great measure complied with.

The immense charge incurred by them may be seen in the public accounts, where they stand as incontrovertible evidence of their own exorbitance and impropriety.

A lord lieutenant new in his government, perhaps new in business of any kind, unacquainted with the people and constitution of Ireland, and desirous of carrying on his administration with popularity and good-humour, probably at first did not apprehend any danger or inconveniency from adopting these schemes:—he perhaps seemed to approve them, and his seeming approbation was immediately sworn into a positive promise, the performance of which he was afterwards either soothed or frightened into, according to the features of his character and the circumstances of the times.

In lord Hertford's government, heads of a bill were brought into the house of commons to make the judges commissions to continue *quamdiu se bene gesserint*.—The administration in England, apprehending that such a law would tend to create a kind of *imperium*

*perium in imperio*, refused at that time to consent to it in any shape :—they were, however, afterwards of opinion, that it might be granted under certain restrictions. Accordingly, lord Townshend, at the opening of the next session, recommended it in his speech from the throne. The bill was transmitted to England, and returned to Ireland with several alterations ; but, as these alterations seemed to defeat the insidious intentions of the gentlemen who had framed the bill, it was rejected without a division. The same spirit of innovation which had clamoured for the judges bill, still prevailed, and was equally loud and eager for a law to limit the duration of parliaments. How far it was politic to consent to it, is not now material ; the bill passed, and, during four and twenty hours, the lord lieutenant was the most popular man in the kingdom. The undertakers, who never imagined that the crown would have consented to lessen its prerogative in this point, without some equivalent, and who had framed their schemes and connections according to the then subsisting parliament, were highly enraged to find themselves so mistaken.

As the bill was popular, they had never ventured to oppose it whilst in agitation, and now that it was passed, they pretended to approve of it ; but they never forgave the measure, and from that moment acted in open hostility to government.

This was not, however, the only cause of their ill-humour :—not contented with the power and employments which they enjoyed, they had early in the session made some very unreasonable demands upon government. One gentleman was only to be satisfied with half a dozen peerages for his friends, another preferred some great reversion for himself ; those who had not pensions, wished to have them ; those who had pensions, desired an addition ; and almost all who were already in good employments, agreed in asking for  
better



better ones. Lord Townshend's hesitation to comply with these extraordinary requisitions, was highly resented. Thus these gentlemen, instead of being grateful for past favours, were enraged at the refusal of new ones; turned the power of the crown, intrusted to their hands, against the crown itself; and endeavoured to extort, by faction and opposition, what was meant to be the reward of loyalty and service.

His majesty, ever watchful for the security and happiness of his people, had now adopted a new model for his army, by which not only the service in general was greatly improved, but his subjects of Ireland were to be particularly benefited. The battalions on the British establishment then consisted of 529 men each; the battalions on the Irish establishment consisted of 328 men each; so that, in consequence of this disproportion, whenever an Irish regiment was ordered abroad, it became necessary, before it left Ireland, to complete it to the British numbers. This was usually done, by drafting from the other corps as many men as were wanted for that purpose; by which means the Irish army was torn to pieces, the officer and soldier were dispirited, and the service considerably suffered.

To remedy this inconvenience, it was proposed, by lessening the numbers on the English establishment, and by increasing the numbers on the Irish, to put all the battalions on the same footing. The Irish establishment, then consisting of 12,000 men only, was to be augmented to 15,235; instead of 30 battalions of infantry, there were to be but 27, and, of these 27, five were in their turn to be always employed on foreign service; but the remaining 22 battalions, which, together with the cavalry, would amount to 12,000 men, were to remain in Ireland for its defence and protection against foreign and domestic enemies, the latter of which have sometimes been found not the least formidable of the two. Part of the

the plan also was to establish a regular rotation of the infantry in such a manner, that every regiment should take an equal share of the service, relieving and being relieved, in their respective stations, through every part of the king's extensive dominions.

Formerly, when an addition to the Irish army was thought necessary, the usual method was for the crown first to make the addition, and then to apply to parliament for supplies to support it. It was in this manner that several new levies were made in the last war, during the administration of the duke of Devonshire, the duke of Bedford, and lord Halifax.

But, as the augmentation now proposed was to be made in time of peace, it was thought the best and most popular method of opening the scheme would be by an address of the house of commons, expressing their desire, that his majesty would please to make the augmentation, and promising on their parts to provide for it. On this occasion, the undertakers, and many of the principal servants of government, voted against the address, and for that time defeated the king's intentions. However, the utility and necessity of the measure were so evident to the whole nation, that, in the ensuing session, it was adopted, and carried into execution by an act of parliament.

In pursuance of a clause in the octennial law, the parliament of Ireland was dissolved in the summer of 1768, and certain bills were framed in council, and transmitted to England in the accustomed manner, as causes and considerations for calling a new parliament. Among these bills, conformably to constant usage, was a money-bill; which, with the others, was returned from England under the great seal of England. This money-bill was read in the house of commons on the 21st of November, 1769. The question being put for reading it a second time, it passed in the negative. The question was then put for rejecting it, and carried by 94 to 71. The house, not content with having proceeded thus far, followed their

their blow, and resolved, *that this bill is rejected, because it did not take its rise in this house.*

It is whimsical to observe, that Mr. Malone presented this money-bill, spoke and voted for it; that the duke of Leinster's friends, to a man, voted to reject it; and that all the strength of Mr. Ponsonby and lord Shannon was mustered against government on this occasion. — And here I must beg leave to make a few observations on this most extraordinary proceeding. It stands thus:—the Commons resolved "*That this bill is rejected, because it did not take its rise in this house.*"

This resolution does not mention where the bill took its rise, but barely that it did not take its rise in the house of commons, and for that reason only was rejected. — We very well know where it took its rise; that it was in the privy-council; that it was certified to England under the great seal of Ireland, and returned back under the great seal of England. These were forms prescribed by Poynings' law, the great palladium of the Irish constitution, and were essentially necessary to be gone through before a parliament could be called. — Suppose now that the commons of Ireland had been more explicit in their votes, and declared that the bill was rejected, because it was certified to England under the great seal of Ireland, or was returned to Ireland under the great seal of England, or both, would they have more effectually invalidated Poynings' law, than by the reason which they assigned? If the bill ought to have taken its rise in the house of commons only, then Poynings' law is nugatory, and such indeed the resolution virtually declares it. — The house had before them the example of 1692: they followed it, in rejecting the bill because it did not take its rise in their house; but they did not follow it farther, for they did not resolve, as the house in 1692 did, that the sole right of preparing heads of money-bills was in the commons. The proceeding then in 1769 is so far lame  
and



and inconsistent ; for there was no ground to reject a bill, *because* it did not take its rise in the house of commons, until the fact was established, that *it ought* to take its rise there, and no where else. The house of commons of 1692 acted unconstitutionally consistent ; they boldly claimed a sole and exclusive right, then acted as if the claim was just, and consequently rejected the bill. The house of commons of 1769 claimed no sole and exclusive right, but rejected the bill, and assigned a reason that could not be sustained. There is a sort of inaccuracy too in the wording of their resolution ; they say, that *they reject the bill, because it did not take its rise, &c.* It should have been expressed, *because the heads of the bill* did not take their rise, &c. for no bill of this kind could take its rise in either house. — But, to return, if they were not conscious that they had a sole right, why reject a bill which did not invade their rights ? If conscious that they had the sole right, why did they not assert it ? — No ; they knew it to be unconstitutional ground ; they knew that the sole right was a prejudicated question ; they therefore adopted the more vague and disputable terms of the bill's not taking its rise in their house, and built their proceedings on that basis alone.

The lord lieutenant, following the example of lord Sidney, and in obedience to his majesty's orders, entered his protest against the vote of the house of commons, and ended the session by a sudden prorogation. The parliament of 1692 was prorogued, and then dissolved. The parliament of 1769 was prorogued but not dissolved ; for the latter only attempted to weaken the efficacy of the law, but the former hardily claimed a right contrary to the law. Whenever a resolution of either house of parliament tends to bar or invalidate the operation of an act of parliament, it is necessary to oppose it in the most effectual manner ; nothing can be more dangerous than the smallest encroachment. The great principle of our liberty is,  
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that

that the laws can only be repealed by the same power which enacted them, and that a vote of the lords or commons can no more affect the law than a mandate of the crown. If it did, the balance of the constitution would be totally destroyed; it would in fact be a dispensing power, and be equally tyrannical by whomsoever it was exercised, whether by the king, the lords, or the commons.

In consequence of the rejection of the money-bill, lord Shannon and Mr. Ponsonby were dismissed from their employments. It seemed too dangerous to leave the power and great offices of the kingdom in the hands of men, whose versatility and inconsistency, on this point, shewed that they acted not from principle, but resentment, and only supported or opposed government, as they happened to be gratified or disappointed.

I pass over the short session which was held in the beginning of the year 1771, as nothing material occurred, except the resignation of the chair of the house of commons by Mr. Ponsonby. Being defeated in two or three questions, and seeing his interest on the decline, he absented himself, and wrote a letter to the clerk, to be communicated to the house, excusing himself from the office of presenting their addresses to the king and lord lieutenant, and requesting them to choose another speaker. Mr. Pery was elected in his room, and the session ended on the 18th of May.

The parliament met again in the October following. The revenue had fallen short in the last two years; the bounties had greatly increased, and consequently a considerable arrear of the establishment had been incurred. This was all candidly laid before the house. The cause of every public expence and difficulty was explained, and the proper remedies pointed out, in order to answer the one and to obviate the other.

New

New taxes were proposed to be appropriated for the payment of bounties, that the revenue might be exonerated, and applied solely to pay the establishment; but the house of commons preferred the old method of borrowing, and a loan of £. 200,000 was opened. This loan it was found not a little difficult to fill: indeed the diffidence of the monied people was not ill-grounded. In Ireland there is really no security given to the public creditors for what sums they may advance: certain taxes, called the loan duties, are every session granted, and appropriated first to the payment of the interest of the debt, and secondly to the payment of the principal. But these duties are never granted for a longer term than two years; so that if any interruption was given to the regular meeting of the Irish parliament, the duties would fall, and till they were revived, the debentures would be of no value. This consideration, joined to the turbulence of the times, and the recent attack on the constitution by the house of commons, in rejecting the money-bill, filled the minds of many with apprehension and distrust.

During the whole course of this session, Mr. Ponsonby and his friends, together with the duke of Leinster and the patriots, gave all possible opposition to government, on every even the most trifling occasion. For the first four months, the house of commons never rose before ten o'clock, and very frequently sat several hours after midnight; scarcely a day passed without an attack upon the Castle. Various spiteful and absurd resolutions were proposed, at different times; some were carried, but the greater part were rejected. One of the most material events which occurred in this session, related to the alterations made in the management of the revenue. I shall state it in a few words. By the 14th and 15th of Charles the Second, there ought properly to be two boards, one for the conduct of the customs, the other for the conduct of the excise; but, I know not how, both customs



and excise were for a long time strangely confounded together, and put under the direction of the same board. The board consisted of seven commissioners, all of whom were appointed commissioners of customs, but five only were appointed commissioners of excise, the statute having limited the number. Their manner of acting under this commission not being strictly conformable to law, it was found necessary to validate their proceedings by several subsequent acts of parliament.

As the revenue was supposed to suffer from this irregular system, it was represented, that if the management was divided, in pursuance of the above-mentioned acts of the 14th and 15th of Charles the Second, and of the \* first of his present Majesty, and that the customs were put under the care of a separate and distinct board, and in like manner the excise and some other branches put under the care of another board, as is the practice in England, the good effects of such an arrangement would speedily appear. Several persons, supposed to be best skilled in business of this kind, were consulted, and delivered their opinions strongly in favour of the measure; government adopted it, and in the month of February 1772 it was put in execution.

\* The words of this act of parliament, passed in the first year of his majesty's reign, are remarkable: — " And be it enacted, that, from time to time, and at all times for ever hereafter, it shall and may be lawful for his majesty, his heirs and successors, to constitute and appoint commissioners of the excise, and commissioners of the customs, by one or more commissions, under the great seal of this kingdom, to have and to hold their respective offices, during their good behaviour, or during his majesty's pleasure only, as to his majesty, his heirs and successors, shall seem fitting; which commissioners, so appointed, or to be appointed, shall respectively have all such powers and authorities as the commissioners of excise and commissioners of customs respectively are now entitled to have, use, or exercise, by any law now in force in this kingdom."—1 Geo. 3, ch. 7, sect. 18.

This new arrangement has been attended with an expence of £. 16,000 in the last year; but it is presumed to be highly advantageous to the crown, whose revenue, now open to the depredations of the parliamentary grants and bounties, requires to be guarded with uncommon vigilance.

It appears, by the public accounts, that the revenue is now increasing in several branches; and that, on the whole, the produce of this last year, since the boards have been divided, exceeds the produce of the preceding year, when the boards were on the old footing, in a sum of £. 48,000, and upwards. As long as the revenue improves under this mode of management, there can be no just ground of complaint; and yet the probable rise of the hereditary revenue was the true cause of the opposition made to the measure; for, as I have before observed, the great aim of Irish politicians is to keep down the hereditary revenue as much as possible, to divert it from its proper channel, and to prevent the crown from depending on any resource, but what they may choose to supply. The house of commons therefore raised a great clamour, and passed two resolutions on this occasion. In the first, they only hinted their disapprobation; in the second, they plainly expressed it; but, when parliamentary resolutions are not founded on law and reason, they become impotent and ridiculous, and merit no attention. — The whole proceeding of government in this affair was nothing more than the due exercise of powers vested in the crown by different acts of parliament, and was in every respect strictly conformable to the letter and the spirit of the law. It was pleasant enough to hear Mr. Ponsonby's friends object to the expence of the measure, when it was notorious to the whole world, that in the last twenty years, whilst he was at the head of the revenue-board, the charge of management was increased above £. 50,000 per annum. In 1750 it amounted only to £. 69,799, and in 1770, at the time of his dismissal, it had risen to £. 121,933.

— Nothing of any great moment occurred in the remainder of the session, which was concluded with the usual addresses to his majesty and the lord lieutenant.

I shall close this historical sketch with an observation or two on the government of lord Townshend.

— Whatever errors may have been imputed to him, it is certain that he acted according to the best of his judgment. He was strongly impressed with the principles of the new system; and, as far as was in his power, endeavoured to maintain the king's authority against the undertakers. Though often unsuccessful, he never despaired; though often repulsed, he always returned to the charge; so that, at last, by dint of patience and perseverance, he was enabled to lay such a foundation, as, if strictly adhered to, may render the government of Ireland secure and independent for ever hereafter.

#### *Of the CONSTITUTION and GOVERNMENT of IRELAND.*

Whether Ireland be a conquered country, or not, has been the subject of much idle disquisition\*.—If the question means simply, whether Ireland was subdued by force of arms, and I allow that it was, what inference can be drawn from the concession? Every country under the sun has been conquered in its turn, and almost every region of the civilized world has undergone the revolutions of splendour and declension.

The spot of earth perhaps changes its name, and the form or mode of its government is altered; but the rights of mankind are in themselves the same under every sovereign and every administration: Of what

\* The preamble of the statute of the 11th James I. chap. 5, begins thus: "Whereas, in former times, after the *Conquest* of " this realm by your majesty's most royal progenitors, kings of " England, &c. &c."

consequence



consequence then is it to the antient Irish, or the later settler, whether their country was conquered, or not? They are all equally subject to Great Britain, and enjoy her protection; every individual feels the genial influence of her liberty, and, as an individual, claims every privilege which she can bestow.—If, for political or commercial reasons, restrictive regulations are adopted with regard to Ireland, or the colonies, it is not Ireland, it is not the colonies, that are meant to be injured; the safety, the interest of the parent and protecting state, which all its subjects are equally bound to cherish and promote, is the only object. If that object seems injudiciously pursued, the great national assembly is open to the Irishman and the American as well as to the Englishman and the Scotsman, and the arguments and eloquence of the one may be as forcible as those of the other.

But Ireland, under whatever predicament it may be considered, is, and ought to be, subordinate to and dependant upon Great Britain. In this vast empire, on which the sun never sets, and whose bounds nature has not yet ascertained, one great superintending and controuling dominion must exist somewhere; and where can that dominion reside with so much dignity, propriety, and safety, as in the British legislature? The inferior branches of this great body have their respective parliaments or assemblies, whilst the supreme power of Great Britain presides over the whole, and, like the gods of the antient drama, unties every knot of difficulty that demands her intervention and authority. Of late years, indeed, the licence and turbulence of the times have countenanced the denial of this principle; in America it has been loudly exploded, and, if great wisdom and address are not used in the administration of Ireland, there are many who may be led to dispute or disown it.

The government of Ireland is in the lord lieutenant and council; the council can do no act without the lord lieutenant or his deputy, and there are

many things which the lord lieutenant cannot do without the council, as appears from his commission.

*Of the OFFICE and POWERS of the LORD  
LIEUTENANT.*

The lord lieutenant is appointed by letters patent under the great seal of England. The letters recite the powers of the office, with all such restrictions and reservations as the crown has thought proper to retain to itself.

The powers of the present chief governor must be in many things different from those of former times, as the condition of the country is much altered from what it was when these letters were first framed; yet, by a reprehensible inattention to the present state of the kingdom of Ireland, the commission is still drawn on the old plan, and conveys powers which neither can nor ought to be exercised. As I shall mention these obsolete powers hereafter, it is unnecessary to recite them in this place; I shall therefore here state such powers as appertain to the great office of the lord lieutenant, as it now stands.

By his commission, the lord lieutenant is appointed the general executor of the royal authority through every part of the kingdom of Ireland: he can pardon all crimes, (treasons which concern the destruction of the king's life excepted); he can remit fines, but in no case impose them; nor can he punish any individual, or body of men, by death, corporal punishment, or imprisonment, but where the laws of the land authorise him, or where sudden tumult and emergency call for the immediate interposition of the strong hand: with the advice and consent of the privy council, he can issue proclamations and ordinances for regulating the interior police of the kingdom.

No

No \* money can be issued out of the treasury, but by warrant under the sign manual of the lord lieutenant, countersigned by his secretary; and, in the particular circumstance of the concordatum fund, the warrant must be drawn by the clerk of the council, passed openly at the council-board, and signed by the lord lieutenant and three or more of the officers following, viz. the chancellor, treasurer, vice-treasurer, chancellor of the exchequer, master of the rolls, secretary of state.

The lord lieutenant is authorised to appoint persons to all civil offices in the kingdom of Ireland, except to those of chancellor, treasurer, under-treasurer, justices of either bench, and barons of the exchequer, of marshal, of master of the ordnance, and clerk of the cheque, of attorney-general, and solicitor-general. He has no authority by his commission to appoint any person an officer in the army, governor, or any other officer, in any fort or castle.

As to ecclesiastical benefices, he can confer to all such as are in the donation of the crown, when vacant, whether cathedral, collegiate, or parochial, (archbishoprics, bishoprics, and deaneries, excepted).

He has, by asking and obtaining the consent of the crown, a power to summon and hold a parliament, to prorogue and adjourn the same as often as necessity shall require, and fully to determine, dissolve, and put an end to it.

The lord lieutenant has an authority to compel all officers accountable, (the treasurer and under-treasurer excepted), to deliver in and make up their accounts, before the treasurer, under-treasurer, and barons of the exchequer, in the kingdom of Ireland; and also to cause inquiry to be made of all fines and forfeitures to the king or his progenitors, and to do all things necessary for the good government, safety,

\* Money granted by act of parliament for special purposes is now issued from the treasury of course, without any warrant or interposition of government; but it is a new practice.

and



and preservation, of the kingdom, as if the king was there present in his proper person.

He has power likewise, according to his discretion, and by advice of the council, to command and make use of all such ships in the king's service as are or shall be sent upon any occasion about the coast of the kingdom of Ireland, unless the commanders or captains of said ships have, by special commission from his majesty, or the lords of the admiralty, received, or shall receive, special instructions by any particular order given, or otherwise to be sent to them.

The lord lieutenant is commander and captain general of the army in Ireland, with all the usual military powers attendant on that high station.

He has also a power of appointing, under the great seal of Ireland, such person, or such two or three persons, and the survivor and survivors of them, as he shall think proper, to act as the king's deputy or deputies, justice or justices, during the king's pleasure, for the government of Ireland; with this restriction, that it shall not be lawful for the said deputies, or justices, to pay or deliver out the king's money to any person whatsoever, by the authority of their own warrant, but that all warrants shall be signed under their hands, together with the hands of the chief baron of the exchequer, the chancellor of the exchequer, and the principal secretary of state for the time being, or at least under the hands of two of them.

It is moreover strictly charged, that all archbishops, dukes, marquesses, earls, viscounts, bishops, barons, justices, knights, freemen, and other subjects, shall be aiding, assisting, advising, and obedient in all things, as shall become them, to the lord lieutenant general, and general governor of Ireland.

I mentioned that the lord lieutenant's commission, as granted at present, contains many unnecessary, and many obsolete clauses. It could indeed scarcely happen otherwise, in a work formed from time to time, between the reigns of Henry the Second and the present.

sent.—New powers were added to the commissions as new occasions called for them, and yet the old powers were retained when the occasions which demanded them were long since ceased.

A great part of the privileges, perquisites, allowances, advantages, and emoluments of this office have been long since commuted and adjusted by different acts of parliament. The former discretionary punishment of the king's subjects, and particularly all those who received wages from him, is more equitably inflicted by the present laws, which leave but very few instances to the discretion of the chief governor. The punishing and pardoning of rebels was an extraordinary power essentially necessary to a chief governor in rebellious times; but when no homicides, robberies, felonies, murders, &c. springing from the same cause, now exist in Ireland, those powers must sleep, and the laws be suffered to operate in the ordinary manner.

The power, of promoting persons of English families only, is become obsolete; the receiving of homage, and possession of fees and livings, has long since ceased. The whole system of purveyance is altered and regulated by law, independent of the king's commission. The fine and punishment for non-attendance of parliament now exists only in the parliament, the chief governor not having the least part or interposition in it, though specially granted to him in his commission.—The great outline for regulating the military in all parts of the British dominions, is prescribed by the military bill passed every session at Westminster, which becomes the rule of conduct for the chief governor of Ireland in that department. Martial law can never be exercised but in times of actual rebellion or invasion, so that the powers in this part of the commission are a nullity. There are a few other minute circumstances different from the present usage, but those which have been recited are sufficient to shew the propriety of a new commission, more suitable to the condition and complexion of the present times.

Besides

Besides the commission, there are always instructions given to the chief governor: these are an explanation and direction of the manner in which his commission shall be executed, not an enlargement of his powers, nor (as vulgar malignity suspects) a private contradiction of his public orders. They are conveyed under the following articles of real national utility.

### INSTRUCTIONS *to the* LORD LIEUTENANT *of* IRELAND.

1st. Immediately to inform himself of the state of the kingdom, to learn what is amiss, how it may be redressed, and to transmit a faithful account of it to the king.

2d. To adjust the church affairs properly for the service of God, bestow the crown livings upon proper persons, persuade all patrons to do the like, and to guard diligently against all corruptions in either.

3d. To enquire carefully into the administration of justice, that ill-deserving judges may be removed, and proper persons appointed in their stead.

4th. On all occasions to assist, countenance, and support the commissioners and officers of the revenue, as justice and the service shall require; to take care that judges, officers, ministers, and barons of the exchequer, give them all convenient dispatch; to call frequently upon the commissioners to give an account of their management in the execution of their trust, and to transmit such account to his majesty.

5th. To make the escheators return a better valuation of forfeited or concealed lands, under the view and inquisition of the king's surveyor\*.

\* The practice is of late altered, and the commissioners of the revenue have taken upon them to manage all the forfeited lands, which their solicitor can recover, though no return has been made by the surveyors, whose office is now become a sinecure.



6th. When letters for disposing of any money to public uses shall be sent to Ireland, and that at the same time other letters are sent for payment of money to particular persons, in all such cases, to prefer the public letters to the private.

7th. In case that the revenue should fall short, and prove insufficient to pay the whole establishment, the pensions are not to be paid till the rest of the civil and military lists are cleared; and if then the remainder left be not large enough to pay all the pensions, a proportionable abatement to be made out of each pension.

8th. No letter from the king, granting money or lands, abating rents or sums due to the crown, shall receive the lord lieutenant's order, unless a petition has been first presented through the lord lieutenant, and recommended by him, or shall have been transmitted to him by the secretary of state, and his (the lord lieutenant's) opinion received thereupon; such opinion, when received, is to be communicated to the lords of the treasury, and their report to be had before any letter or order be signed thereupon.

9th. Frequent musters to be made of the forces at proper times and places, to ascertain the numbers on the pay roll; and the military oath of fidelity to be administered to the officers and soldiers.

10th. The king having in the commission reserved to himself the disposal of all military offices and employments, the vacancies are to be notified to him by the lord lieutenant; if the lord lieutenant be in England, the commissions are to be presented by him to the king, and after his majesty has signed them, the lord lieutenant is to countersign them; if the lord lieutenant is in Ireland, the commissions are presented and countersigned by the secretary of state, reserving the fees to the Irish secretary.

11th. That the soldiers be quartered according to prescribed rules, and with least inconvenience to the subject; that they behave orderly and with strict discipline;

pline; that they receive their pay duly from their officers; that the officers be not absent without licence from the lord lieutenant, and in case of misbehaviour, to be tried in due manner, or suspended till the king's pleasure be known.

12th. The sender, receiver, and deliverer of a challenge, to be cashiered by the lord lieutenant, and the offender never more to be employed in the service.

13th. A survey to be made of the present state of the castles, forts, magazines, stores, and artillery; and a report made of what fortifications are fit to be kept up, and what dismantled; and, in order that the stores may be better supplied with powder, encouragement to be given to the art of making saltpetre.

14th. To improve the trade of the kingdom in all things, as far as they consist with the laws for the welfare and benefit of commerce in Great Britain, and with those which relate to the foreign plantations, and particularly to encourage the linen manufacture.

15th. To give all lawful encouragement to all Protestant strangers.

16th. Strictly to prohibit the exportation of wool to foreign parts; to take securities, that the wool shipped for Great Britain be landed there; vigorously to prosecute offenders on their forfeited bonds, and every three months to make a return of the bonds to the lords of the treasury, to be compared with the certificates from the officers of the customs in the ports of Great Britain.

17th. To prevent the general abuse of coining small money in Ireland.

18th. That the lord lieutenant may be better enabled to discharge his trust, the king declares that he will not admit of any particular complaint against any person, unless first addressed to the chief governor; that the places left to the chief governor's disposal, shall not be passed to any person upon suit to the king in England. That no new offices shall be created without

without acquainting the lord lieutenant, and obtaining a certificate of his opinion. That no letters or orders for payment of money shall be directed immediately to the receiver of Ireland, but to the chief governor, and no payment to be allowed without his warrant. That no patent for granting land or money, or for releasing or abating rents, shall be passed in Great Britain, without acquainting the chief governor. This order is entered in the signet-office and other offices concerned.

19th. It is wholly left to the lord lieutenant to give licence of absence to counsellors, bishops, governors, officers of state or army, judges, and learned counsel\*.

20th. To give notice of all vacancies in offices ecclesiastical or civil, which have been reserved to the king's disposal; to recommend proper persons to fill them; which, if not approved, the king will not grant the same to any other person, until he knows whether the lord lieutenant has any objection.

21st. To return from time to time an impartial account of the diligence of the king's several officers, that they may receive marks of the royal favor, and that the king may be better enabled to confer such marks of favor. No confirmation of a reversion is to be granted, nor any new grant of a reversion to be passed by the lord lieutenant, but all offices to be granted only during pleasure†. No places or employments, civil or military, to be sold; the purchasers, if any, to be discharged; and any person receiving more than the actual fees of office to be discharged, and prosecuted according to law‡.

22d.

\* The taking out licences for absence has of late been almost entirely neglected.

† This instruction has been very little observed, most of the great employments in Ireland having been granted for life and in reversion.

‡ This clause has become obsolete, as the sale of civil employments is a general practice, and the sale of military commissions  
is



22d. No orders shall be given upon letters for granting money, lands, pensions, titles of honor, or employments, though signed by the king, unless entered in the signet-office.

23d. All propositions touching the revenue to be directed to the lords of the treasury, and all other propositions to the secretary of state.

24th. The lord lieutenant may forbear the execution of all orders contrary to the establishment, or to those instructions, until the king is informed of the reasons, and farther directions are received thereupon.

25th. Not to allow papists to keep arms, unless permitted by capitulation hitherto granted, or by particular concessions, and to restrain such concessions as much as possible.

26th. To settle the militia upon a proper footing.

27th. Not to reverse outlawries without the king's directions.

28th. Not to suffer the articles of Limerick and Galway to be construed, but solely according to their strict meaning, without any extraordinary favor to the persons comprehended in them\*.

29th. Not to summon a parliament without particular directions.

Though these instructions, as well as the commission on which they are attendant, contain many things, which, under the present circumstances and course of business, ought to be entirely expunged, yet they are drawn with so much equity and wisdom, as reflect the highest honor on the authors of such a system of government: however, as so many clauses are retained in them, which are contrary to the subsisting laws and

is so necessary for the service, that the price is regulated by his majesty's order.

\* This instruction is now unnecessary, all the persons being dead who were comprehended in those articles.

usages,

usages, it is to be presumed that they have not been much looked into of late years, but considered and past as mere matters of official form.

In propriety, the commission and instructions should have kept pace with the laws; and, as the latter were altered, the others should have been amended accordingly. This would have freed them from comment or inconsistency, and would have rendered the situation of the chief governor more easy and more honorable, by making his powers unimpeachable, by shewing him his duty without incertitude or perplexity, and by fixing his attention only on the great objects of his delegation and employment.

There are two houses of parliament, which, in ancient times, were seldom assembled but upon extraordinary occasions. From 1615 to 1631, and from 1667 to the Revolution, they were totally intermitted. At present, there is usually a session held once in two years, and, by a late act, the same parliament cannot be continued longer than eight years. It has been shewn in the historical sketch, that, by the law of Poynings, no parliament can be called, unless the causes and considerations for calling it be certified, and transmitted to England, by the lord lieutenant and council. Should a parliament be summoned without this formality, all its acts would be absolutely void.

The house of lords has now no jurisdiction to affirm or reverse any judgments or decrees, that power having been taken away by an English act of parliament. Their occupation seems to be confined to the maintenance of their remaining privileges, and to reject or agree to the bills which are sent to them. The Lords may propose heads of bills in their house, in the same manner as the Commons do in theirs, (heads of money-bills excepted); but they seldom take the trouble to originate above half a dozen in a session, whether owing to indolence, or any other cause, I do not mean here to inquire.

The increase of the Irish peerage is a common topic of complaint, and, like almost every other common topic of complaint, is discovered on inquiry to have no just foundation. If we look into the lists some years back, we may observe that the Irish peerage was formerly almost as numerous as at present, and that, if compared with the peerage of Great Britain, it has by no means extended beyond its proportion. The Rebellion of 1641, and the Revolution of 1688, thinned the Irish house of lords very considerably: natural mortality has since made greater havock; and, at this day, there are thirty Irish peerages which, in all human probability, will expire with their present possessors. There is also another thing to be observed on this subject, which is seldom attended to: of the Irish peerage, great numbers have no estates in Ireland, or the smallest connection whatsoever with it: if these were not taken into the supputation, (as in truth they ought not), the peerage of Ireland would appear very inconsiderable in point of number. There are seldom above forty lords, who attend their duty in the house of peers: to these latter the peerage is a dignity, to the others it is a mere title of honor.

The house of commons, being the assembly in which all motions for money and supplies usually arise, is of consequence the principal theatre of business.

As the course of passing an Irish law is, and must be, different from the course of passing an English one, I shall here state the manner of it in a few words.

Heads, or sketches, of a bill or bills, when agreed to by either house of parliament, are sent up to the lord lieutenant, with a desire that his excellency will transmit them to Great Britain in due form. This form is given to them by the lord lieutenant and council, by whom they are taken into consideration, and, if not rejected, are altered and amended in such manner as appears to be necessary. They are then engrossed, and become a bill, which is certified by the  
lord



lord lieutenant and council as proper to be passed into a law, and, so certified, is transmitted to England under the great seal of Ireland. It is there referred, by the king and council, to the attorney-general and solicitor-general; and, when revised and reported upon by them, it is then examined and considered by the king and council, who either reject it, or alter and amend it; and, so altered and amended, return it to Ireland, under the great seal of England. It is then carried to that house of parliament from whence it was sent up, and is either rejected or agreed to *in toto*. If the latter, it is ordered to the other house for concurrence, and (that being given) it receives the royal assent from the lord lieutenant on the throne, and becomes a law.

This long and cautious mode of proceeding seems very wisely established, to guard against innovation and surprise; for, if the chief governor was now vested (as antiently was the case) with the power of passing bills without their being previously examined and considered in the parent state, accident, ignorance, presumption, or importunity, might perhaps induce him to give his assent to laws, either injurious to the interest of Ireland, or subversive of the authority of Great Britain. And yet, notwithstanding these precautions and formalities, there have not been wanting instances, where the crown has been betrayed into the concession of some laws, the ill consequences of which it will now be very difficult, if not almost impossible, to obviate.

The common law of England is the common law of Ireland. All English statutes, previous to the 10th of Henry the Seventh, are in force in Ireland; but no subsequent English statutes bind Ireland, unless it be particularly named or included in general words.

No person can be admitted a barrister in Ireland, without producing a certificate of having observed his terms at one of the inns of court in London.

The courts of law and equity resemble those of England; but an appeal lies from the Irish chancery to the British house of lords, and a writ of error lies from the king's-bench of Ireland to the king's-bench at Westminster.

The judges of Ireland are appointed during the king's pleasure only. Attempts have been made to pass a bill for making their commissions *quamdiu se bene gesserint*, like those of the judges in England, but without success. The danger of granting such a tenure is sufficiently obvious: all the judges in Ireland are now of Irish birth, and, if they were rendered independent, they might perhaps refuse to enforce English acts of parliament, which bind Ireland, and thus the authority of the superior country might be lost or defeated. It has been said, that this objection may be answered, by making the Irish judges removable on an address of the British parliament; but party is so apt to mix in every business whatsoever in England, without any regard to consequences, that it may be doubted whether such an address could be obtained when most wanted; and, as we have already seen a parliament frustrate and extinguish its own acts, by concessions to America, (the most mutinous colonies of which are as much our rivals and enemies, in navigation and commerce, as the French and Hollanders), it is not impossible but a similar infatuation might again prevail, and a British house of parliament decide in favor of Ireland, in the teeth of its own interest and authority.

## OF THE PUBLIC OFFICES.

*The* SECRETARY'S OFFICE.

The office of the secretary of state, and of the lord lieutenant's chief secretary, were antiently the same, and executed by one person; but, since the Revolution, they have been totally separate and distinct. The office of secretary of state is now almost a sinecure, and does no other business but that of putting the signet to fiants. It is worth about £. 1,600 per annum, and is not only granted for life to the present possessor, but is granted in reversion\*.

To the department of the lord lieutenant's chief secretary belong :

All orders whatsoever, which relate in any manner to military business.

All orders about barracks.

All orders to the board of ordnance.

To the quarter-master general.

To the adjutant general.

To the board of general officers.

To governors of forts and garrisons for courts martial.

All orders to the muster-office.

To the commanders in chief.

All orders relative to the army accounts.

To the half-pay officers widows.

Exchanges in the army, &c.

All commissions for the army pass through this office.

All orders for reviews, marches, and encampments.

\* Mr. Tisdall, attorney-general, is now secretary of state for life, and Mr. Hutchinson, the prime serjeant, has the reversion of it.



All warrants for money for payment of the civil and military establishments, except the sums passed in council by warrant of concordatum.

All orders to the treasury for payment of extraordinary charges, military contingencies, royal hospitals, soldiers infirmary, &c.

All correspondence with the commissioners of the revenue, board of works, board of accounts, and other offices.

All correspondence with England ; viz.

The secretary of state,

Lords of the treasury,

Lords of the admiralty,

Secretary at war,

Vitsualling-office, &c.

All matters relative to the administration of justice,

Warrants for pardons and reprieves,

References to judges and the king's counsel,

On civil business,

Militia,

Grants of peerages,

Of bishoprics,

Of deaneries, &c. &c.

And every thing that comes under the head of civil affairs,

In the province of  
Leinster and  
Connaught  
only.

The civil affairs of the provinces of Ulster and Munster, as also the warrants for wool licences, and some inferior matters, belong to the Ulster secretary's office, which is properly a branch of the chief secretary's office, though it has never been put upon the establishment.

When the undertakers were at the head of affairs, they arranged the business of parliament, and did not suffer the lord lieutenant to interfere with them in that point ; but of late years, since the new system has been established, the management of the house of commons

commons, and the conduct of business there, has fallen entirely to the care of the chief secretary.

The salary of the chief secretary is £. 2,500 upon the establishment, and the fees amount to about £. 500 per annum.

### *Of the TREASURY.*

The treasury is a branch of the treasury of England, and subordinate to it.

The lord high treasurer's office is now merely an employment of honour, with a salary of £. 365 per annum.

The office of the vice-treasurers, who are appointed by the crown, and not by the lord high treasurer, is also a sinecure, but of great emolument \*.

The business is transacted by their officers, the deputy vice-treasurer, and teller.

They are accountable to parliament for all sums of money which they receive and pay. The deputy vice-treasurer has an establishment sent to him, signed by the king, containing the amount of pensions, the civil and military lists, agreeable to which, the several agents make their demands monthly for the subsistence of the army, (the arrears and cloathing being paid at other particular periods); and the several persons who have employments or offices on the establishments, return their debentures and government warrants (which are issued by the auditor general, and muster master general) to the deputy vice-treasurer, who accordingly enters the payment to be made in his counter cash book, which the persons having demands on the treasury sign, on a line oppo-

\* They have 6*d.* in the pound upon all the hereditary revenue paid into the treasury, which is equally divided amongst them: there are now three vice-treasurers, formerly there were only two, and sometimes there was but one.

sive to their respective names, and to the sums to be paid, as a voucher to the teller who pays the cash; the debentures and government warrants remaining with the deputy vice-treasurer, as his voucher to the commissioners of the public accounts, on his making up his accounts before them, which he does quarterly, after which, he lodges them in the auditor general's office. All other sums paid by order of government, either by king's letters, concordatum warrants, warrants for military contingencies, &c. or advances to regiments going abroad, are either entered on the teller's counter book, and signed for in the above manner, or paid by the deputy vice-treasurer's drawing acquittances on different collectors of the king's revenue, in which case, such payments do not appear on the teller's book, he not being charged with them. The vouchers to the collectors are these acquittances, on passing their accounts.

The troops quartered in Dublin are paid by the teller in specie. The troops quartered in the country have exchequer acquittances sent down to them monthly for their subsistence, drawn on the collector nearest to their quarters. The army arrears, and cloathing, the civil establishment, king's letters, &c. are paid by the teller in Dublin.

The deputy vice-treasurer has a salary of £. 500 per annum from the vice-treasurers, and fifty pounds on passing each public account, which is done quarterly, besides £. 25 on each account for his clerks. He has five guineas on each cloathing warrant, and one per cent. allowed him in the gross amount of the cloathing. The vice-treasurers likewise allow him £. 500 per annum for his clerks, and £. 34 per annum for the housekeeper. It is in a great measure in the deputy vice-treasurer's power to chuse the time for drawing acquittances, or for entering the payments to be made by the teller, either on parliamentary grants, or on government warrants, &c. There are



are considerable advantages, which belong to the deputy vice-treasurer's office, arising from monies issued but not paid, from exchange on monies remitted, &c. \*

The teller of the exchequer has a salary from the vice-treasurers of £. 260 per annum, but no allowance for his clerks,

The teller's profit is solely what may accrue from the balance remaining in his hands, either on the general revenue, or on the surplus of the loan duties, as long as such surplus is under £. 30,000; when it amounts to that sum it is applied to the payment of the principal of the debt by drawing the debentures.

#### *Of the REVENUE BOARDS.*

All the branches of the king's revenue whatsoever are managed by the commissioners of customs and excise, who also have under their care the loan duties, and appropriated duties, although in those last the crown has no concern. All officers of customs, excise, hearth money, &c. are appointed by the different boards, according to their respective duties; but no officer can act till approved by the lord lieutenant, whose chief secretary signs the approbation, at the foot of each commission.

There are seven commissioners of customs, and five commissioners of excise, at £. 1,000 per annum each; and the whole charge of collecting the king's hereditary revenue, additional duties, loan duties, and appropriated duties, (for they are collected by the same officers) amounts to £. 140,000 per annum,

\* The deputy vice-treasurer is also paymaster of the pensions, for which he has six pence in the pound, and the profit on the exchange of those which he remits to England.

which

which is almost a sixth of the whole, or 3 s. 4 d. in the pound.

#### *Of the BOARD of ORDNANCE.*

This board, like the board of ordnance in England, is divided into two branches, the civil, and the military: formerly the whole charge of it amounted to about £. 7,000 per annum, but in the duke of Bedford's administration, it was put on another footing, and erected into its present form, in order to gratify the duke of Leinster, who was then appointed master of the ordnance, and was afterwards appointed a major general, though he had never been in the military service. The present expence of the ordnance is about £. 17,000 per annum.

#### *Of the BOARD of WORKS.*

This board was also erected by the duke of Bedford, and consists of seven commissioners at £. 400 per annum each: they have under their care and inspection the castle of Dublin, the barracks, and all public works and buildings, except the forts and fortifications, which are in the department of the ordnance. When this office was instituted the surveyor general's was abolished.

#### *Of the BOARD of ACCOMPTS.*

The board of accompts, which consists of five commissioners, at £. 500 per annum each, was erected by lord Townshend.

The chancellor, chancellor of the exchequer, and  
barons

barons of the exchequer, are commissioners of the treasury accompts, under the act of Henry the Seventh: but this new board is to audit, examine, and check all other accounts. Several public offices in Ireland had never passed any accounts at all for a series of years:—some regulation was become necessary;—this board was therefore constituted, and, in conjunction with the imprest office, may become of great national benefit.

Besides those boards abovementioned, there is a court of admiralty, a board of revenue appeals, &c. But it is unnecessary to go into a further detail of matters of this kind, as I imagine enough has been said to give a general idea of the polity and administration of Ireland.



# A S K E T C H

## O F T H E

### PUBLIC REVENUE OF IRELAND.

THE antient revenue of the petty princes of Ireland consisted of exactions of various kinds, levied upon their subjects, under the barbarous names of (*a*) Bannaught, (*b*) Coshery, and (*c*) Cuddy, (*d*) Cuttings, and (*e*) Dowgells, (*f*) Kernetty, (*g*) Cefs, (*h*) Refection, and (*i*) Sorchin, (*k*) Tallages, and (*l*) Spendings.

The revenue of the monarch consisted, 1<sup>st</sup>, Of certain tributes or aids paid to him in kind by the petty princes, such as hay, corn, and cattle, exclusive

(*a*) Bannaught was free quarter of the chief's soldiers, or gallowglasses, on the subject, or a commutation for it in money.

(*b*) Coshery was free quarter for the chief, upon the subject, for a limited time.

(*c*) Cuddy was a supper, and lodging for one night, which the chief could command, not only on his own vassals, but had a right by custom to ask it from his equals. The commutation was a certain quantity of money.

(*d*) Cuttings were a contribution to pay the chief's debts.

(*e*) Dowgells was a tax for the maintenance of the chief's dogs and huntsmen.

(*f*) Kernetty was a land-tax of 3 s. 4 d. per plowland, to maintain the chief's mansion-house.

(*g*) Cefs was horse-meat, and man's-meat, at a stipulated price.

(*h*) Refection was a privilege the chief had, of claiming a meal of cheese, curds, &c. &c.

(*i*) Sorchin was meat and drink for a soldier, or gallowglass, one day in a fortnight.

(*k*) (*l*) Tallages, and Spendings, were arbitrary impositions levied on extraordinary occasions, at the will of the chief.

of

of what he received from his own particular province. 2dly, Of the produce of the demesne lands. 3dly, Of such taxes as were imposed on particular occasions by the great national council or assembly of the states.

The church lands, called Termon lands, enjoyed an exemption from all taxes whatsoever.

When Henry the Second became possessed of the sovereignty of Ireland, he considered himself entitled to all such duties, customs, and taxes in Ireland, as he held in England under the laws and constitution.

These consisted of

- 1st. Antient demesne lands.
- 2d. Vacant bishoprics, abbeys, and priories.
- 3d. Yearly terms of counties, towns, and boroughs.
- 4th. Prizes, and customs for duties on merchandizes imported and exported, and duties on vessels trading from place to place.
- 5th. Wardship, marriage relief, and other profits arising from the feudal tenure.
- 6th. Prizes, purveyance, and pre-emption.
- 7th. Fines, amerciaments, and oblata, with what we now call the casual revenue\*.

\* The Jews were antiently called the king's cattle, and may be considered as part of the king's antient revenue at common law. They were taxable at the will of the crown, and were sometimes farmed out for large sums.

The wool licences were a very antient part of the hereditary revenue, but I have not taken notice of it in the text, because it does not now belong to the crown. According to a regulation made soon after the Restoration, 4 *d.* per stone was charged on all wool, for licence to be exported, and the crown gave up the revenue arising from it to the chief governor of Ireland, in part of his support. It was then supposed to be worth £. 4,000 per annum, but is now much less. The deficiency is made up to the chief governor, out of the treasury, by the king's letter.

There

There were besides many other taxes, such as aids, scutages, hydage, and carucage, which were sometimes imposed and levied by the sole prerogative of the prince, in cases of extraordinary necessity or emergence.

Such was the antient revenue in England belonging to the crown, at the time of the conquest of Ireland. I have thought it not improper to state it here, because some shreds of it still remain, and form a part of the present Irish hereditary revenue.

The revenue of Ireland is composed of three branches :

- 1st. The hereditary revenue.
- 2d. The additional duties.
- 3d. The appropriated duties.

The hereditary revenue, so called because vested in the king, his heirs and successors, for ever, may be divided into two classes; the antient, and the modern.

The antient, consists of such revenues as the king was entitled to at common law ; viz.

The crown rents,  
The composition rents,  
The light-house duties,  
The casual revenue \*.

\* *Note.*—Port corn was a rent in kind, paid by the tenants to the possessions of many monasteries and abbies, before their dissolution. This rent was, upon their dissolution, put in charge, and then granted occasionally to the great officers of state. The lands from whence these rents were issuable from time to time fell into the crown, and were granted away, with a reservation, amongst others, of the port corn (wheat malt, bear malt, oat malt, and in one instance a certain number of beeves); but the crown cannot have any benefit by this reservation, as the patentee has a right by his grant to stop two shillings out of his crown rent, for every peck of corn which he shall be called on to deliver, and two shillings are more than the corn is worth, even without the addition of the expence of collecting it. It is therefore not mentioned in the text.

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The modern, consists of such revenues as have been granted by several acts of parliament ; viz.

The old poundage,  
Quit-rents,  
Excise,  
Customs, or tonnage and poundage,  
Hearth-money,  
Ale-excise,  
Wine and strong waters,  
Alnage-duties.

I shall speak of each separately : and, first, of *The crown rents*. — These are certain rents reserved to the crown, in grants made by the king of his demesne and other lands, of rectories, fairs, markets, ferries, fisheries, towns, and boroughs.

Henry the Second, in his distribution of lands in Ireland among the first adventurers, reserved no part for the support and defence of the state, or for the honor and dignity of the crown, but granted them at large, without any stipulation of rent or service. However, by construction of law, they must have been held by *knight's service in capite*. If the grantees had obtained entire possession of those lands, and transmitted them to their posterity, crown rent would probably never have existed : but the truth is, that the antient Irish proprietors actually held at that time, and for a long time after, a great part of what the king had taken upon himself to grant away : and the misconduct of the grantees and their successors soon furnished the crown with a pretence for recalling the former grants, and for making new ones on better conditions. — Some grants were made by Edward the First and Second, by Richard the Second, and other princes, with certain reservation of rents ; but even these were so improvident, that Sir Edward Poyning's parliament, in Henry the Seventh's reign, found it necessary to resume them.

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As the operation of the English laws was confined to the pale, the collection of revenue must have been narrowly circumscribed, and the crown-rent inconsiderable.

But, when queen Elizabeth had in a great measure subdued the kingdom, this branch of revenue was soon greatly augmented; for she granted immense tracts of the forfeited lands to a variety of undertakers, reserving a certain rent payable to the crown for ever.

This policy was followed by her successors, and it appears that, for the Ulster grants, king James the First received a rent of £. 5. 6. 8 on every 1,000 acres planted with British tenants; of £. 8, if planted with Irish; and of £. 10. 18. 4, if the grantee was an Irish native. Those who held 2,000 acres held by knight's service, as of the Castle of Dublin, and those who held 1,000 acres held in common socage.

The forfeitures in Leinster, Leitrim, and Longford, Westmeath, and the King's and Queen's counties, not disposed of by Elizabeth, were distributed by king James among the natives and the British undertakers, in smaller proportions, but all under certain reserved rents payable to the crown for ever. In like manner were granted rectories, markets, fairs, towns, and boroughs, subject to reserved rents; the mass of all which constitutes what is properly called the crown rents, and amounts to between £. 14,000 and £. 15,000 per annum.

*Composition rents* — are certain rents reserved and made payable to the crown, in consequence of compositions formerly entered into by the subject with the crown, either in lieu of purveyance and pre-emption, and cefs, impress and quarterage of soldiers, or on obtaining new grants of lands, where the titles to such lands had proved defective.

Purveyance and pre-emption was an antient right enjoyed by the crown of buying up, by its own purveyors, provisions and other necessaries, at an appraised

sed valuation, without the consent of the owners, and also of forcibly impressing carriages and horses for the king's service at a settled price.

Cess, impress, and quarterage, was a charge levied on the county for victualling and lodging the soldiery.

In the same reign, the lord deputy, (Sir John Perrot,) entered into a composition with the inhabitants of Connaught for their possessions in that province, the whole of which was claimed by the crown in right of heirship to the earl of Ulster. — They surrendered their estates to the queen, and accepted new grants of them, subject to a reserved rent of ten shillings per quarter land, amounting in the whole to £.3,195 per annum, besides casual duties, amounting to £.638.

Sir William Fitz William, who succeeded Sir John Perrot, made a composition for the province of Munster, but the value does not appear.

Thus stood the composition-rents at the accession of king James the First, during whose reign, and that of his son Charles the First, the most important compositions were settled. — It must be observed, that, by the confusion of titles derived from the first adventurers, and by the resumption, in Henry the Seventh's reign, of all grants made from Edward the First to that time, together with the frequent forfeitures, almost all the lands of Ireland were become the property of the crown.

During the times of war and turbulence, as few advances could be made in agriculture or improvement, the worth of land was little known or attended to; but, when Elizabeth had finally crushed rebellion, and peace yielded security, industry began to exercise itself. The value of property was soon learned; and, as permanency in it was eagerly desired, numberless applications were made to the crown for grants of land in Ireland, and large sums were offered for the obtaining them.



The rapacity of the solicitors opened the eyes of the court; inquiries were set on foot, and commissions were issued for the discovery of defective titles.

This proceeding spread a general alarm, and all those, whose property stood on doubtful or impeachable ground, were seized with the terrors of immediate confiscation. They therefore endeavoured to compound for their estates in the best manner they could, and rather chose to accept new grants than risk their titles under the old.

Thus many compositions with additional rents were made in the reign of king James the First; but, in the succeeding reign, all the titles in Clare and Connaught being found defective, the earl of Strafford thought himself warranted to enforce a second composition with superadded rents. By this means the king's revenue was considerably augmented, the people were finally quieted in their possessions, and a general confidence and security took place.

The value of the composition-rents appears now to be very small, (not being stated at more than £. 1,000 per annum), the reason of which is, that several of the lands, subject to composition-rents, were forfeited in 1641, and became chargeable with quit-rent, under the act of settlement, after the Restoration.

As the crown-rents, composition-rents, and quit-rents, are, by an English act of parliament passed in the 11th and 12th of king William, declared to be unalienable, and therefore stand on the same footing, I shall give the gross amount of all three together in the table, as they stand blended in the public accounts\*.

*Light-*

\* *Note.* — The composition-rents cannot vary. The crown-rents vary a little, as being increased (though inconsiderably) by the reservation of rents to the crown on grants of fairs, markets, &c. — The quit-rents vary for the following reason; they sometimes increase by the auditor-general's putting in charge lands that

*Light-house duties*—arise from a tax of four pence per ton on all foreign ships trading to or from Ireland, towards the support of the king's light-houses. As these duties were payable in England to the crown at common law, they became payable in Ireland of course. The amount, which is very inconsiderable, may be seen in the table.

This branch consists of custodium rents and seizures, fines imposed on offenders and defaulters, forfeitures of recognizances, king's silver, and other profits arising from the king's courts of justice.

There are also certain fines, seizures, and forfeitures, given by particular acts of parliament, which amount to a much larger sum than the more antient part of the king's revenue. The total of both together, amount *communibus annis* to about £. 5,000 per annum, as stated in the table.

I now come to the modern part of the hereditary revenue.

### *Old Poundage.*

To know the principle upon which this branch is founded, we must look back to the times of the first Norman kings, part of whose revenue consisted of prizes and customs.

that never were in charge before, or by the recovery of an old arrear. They sometimes decrease by the court of exchequer striking off the quit-rent from lands that were double charged, that is to say, charged under another name or in another patent, for in the hurry, confusion, and multiplicity of business, after the Restoration, when the patents were passed, many irregularities and mistakes were committed. They also decrease by the lands being waste, by rescous of distress, and also by being undiscoverable, that is to say, not to be found. These rents are very ill paid, and indeed would never be paid at all, if the collectors were not charged with the whole amount of the rent-roll, (whether they levy it or not), except in cases of rescous or unavoidable accidents.

Prizes were a right the king had by his prerogative of taking to his own use, and at his own valuation, as much of all merchandizes belonging to merchant strangers as he had occasion for, under the name of Prizes.

Customs were fixed and certain duties paid on importation and exportation, according to the value of the commodities.

Native merchants paid custom only, except in the article of wine, on which they paid prizage\*. But merchant strangers were prized till Edward the First remitted them all prizes whatsoever, in consideration of their paying to him and his heirs the sum of two shillings per ton on all wine imported, called Butlerage, (because paid to the king's butler) and three pence per pound on all merchandizes imported and exported, except on wool, skins, and leather, for which they were before subject to aliens duty.

Customs is a term supposed to be derived from custodiams or guards of the goods imported or exported; but whether this was by a guard of the seas against pirates, or by warehouses on the shore, the lawyers are not agreed, nor is it very material. Sufficient is it to know that customs were very early paid to the crown upon imports and exports, and that when Ireland became subject to England, customs were pay-

\* Merchant strangers pay butlerage, but not prizage; and natives pay prizage, but not butlerage. Prizage is either single or double. In Ireland, single prizage is one ton, when the quantity imported amounts to or exceeds nine tons, but is under eighteen tons; and double prizage is two tons, when the quantity amounts to or exceeds eighteen tons. At present the importer, by agreement, pays a certain fixed duty in lieu of prizage in kind. The prizage on wine in Ireland, together with the butlerage, is granted to the Butler family for ever, and is leased by them to the crown for a term of years, at £. 4,000 per annum, net, paid out of the treasury. The prizage is received by the port officers, and is charged in credit to the hereditary revenue in the public accounts.—*Vide History of Debts and Taxes, page 11, for the Charter of Liberties to Merchant Strangers.*



able of course in Ireland, and so continued till the subsidy of poundage was established on the following occasion :

The fraternity of St. George was erected by act of parliament, in the reign of Edward the Fourth, for the defence of the English pale : two hundred horse and foot were to be raised and kept up for that purpose, and a subsidy of poundage on all merchandize imported and exported (except hides and the goods of freemen of Dublin and Drogheda) was established for the payment and maintenance of this force ; but on a misapplication of the revenue to private uses, it was enacted in the 10th of Henry the Seventh, that the king should have the poundage for five years ; at the expiration of that term, a new statute was made, by which twelve pence in the pound *ad valorem* were granted to the king and his heirs on all wares and merchandizes imported and exported (wine and oil only excepted) and thus an inheritance of this revenue became vested in the crown.

The old poundage is the first subsidy which appears from the statute book to have been given in Ireland, except a small one, of thirteen shillings and four pence, imposed by the fifth of Edward the Fourth on all foreign vessels coming to fish on the Irish coast.

The antient customs paid in Ireland, previous to the subsidy of poundage, arose chiefly from hides, wool, and woollfells, at that time of no great value in the country, and did not produce above £. 1,600 per annum. The whole revenue indeed, both certain and casual, did not exceed £. 10,000 per annum, though the charge of the kingdom amounted to £. 11,200.

The old poundage being blended in the public accounts with the tonnage and additional poundage on exportation granted by the 14th and 15th of Charles the Second, a particular and separate account of its produce cannot be given, but will be found included in the article of customs in the table.

*Quit-Rents.*

When the rebellion of 1641 was quelled, the estates of the rebels, and indeed of many innocent persons, were seized on by the ruling powers, and were granted, under the usurpation, to the officers and soldiers who had been employed in the Irish war, as a compensation for their services and arrears of pay.

At the Restoration, the king, who might have resumed all the forfeitures, as belonging to the crown at common law, gave up his right in them to the persons possessing or claiming them, and accepted the quit-rents and excise, and additional customs, as an equivalent.

The quit-rents are the rents reserved and made payable to the crown, for ever, out of the above-mentioned forfeitures of 1641, by the acts of settlement and explanation. By these acts, which were passed in the 14th and 15th, and 17th and 18th of Charles the Second, every adventurer and soldier, every innocent Papist, or person restored to his estate, was to pay to the crown, for ever, the following rents. For every English acre in Leinster, 3*d*; in Munster, 1½*d*; and in Ulster, 1*d*. by the act of settlement, but by the subsequent act of explanation, 2*d*. It was also provided, that in case former rents were reserved to the crown (as crown-rents or composition-rents) greater in value than the rents prescribed by the act of settlement, then the former and greater rents were to be reserved.

These quit-rents now amount to about £. 50,000 per annum, and, together with the crown and composition-rents, produce upwards of £. 65,000 per annum.

The quit-rents were much more considerable when first settled, but king Charles the Second was persuaded to release or diminish several of them; and there are others so concealed, that it is now scarcely possible to recover them.

*Excise,*

*Excise,*

Is an impost paid on the retail sale, or by the first buyer, manufacturer, or consumer, of certain commodities. It is collected by particular officers appointed by the crown, under and by virtue of the laws of excise.

The name of Excise is not to be found in any of our law-books till the middle of the last century.

It was first imposed in England by the authority of parliament, during the civil wars, as the only method then left for raising money. King Charles the First was under the necessity of recurring to the same resource, and levied the excise after the example of parliament. Being thus introduced into England, it was adopted in Ireland, and collected there in the same manner.

At the Restoration, before an act of parliament could be passed, the lords and commons of Ireland made an ordinance or declaration for the continuance of the customs and excise, as was formerly paid, to the first of September 1661. The commons then prepared heads of a bill for establishing the excise or new impost, as it was called; intending it as a constant revenue to the king, by way of compensation for the court of wards and liveries, which, by a clause in the bill, was to be suppressed.

Charles the Second, who had consented to give up that court in England, did not immediately come into the same measure in Ireland; it was therefore contrived that the clause for establishing the court of wards and liveries should not stand as part of the excise bill, but make a separate bill by itself, in order that the objections to the one might not postpone the passing of the other. Both bills were transmitted to England together; the excise bill soon returned, but without its companion; but, lest the refusal of the one should occasion the loss of the other, directions were



sent to the chief governor not to give the royal assent to the act of settlement, till the act of excise, the act of customs, and other money-bills, were ready for the royal assent also. Accordingly they all passed in one day, and are to be considered as the purchase paid by Ireland for the act of settlement, by which act the king gave up his title to the forfeitures, and the landholders were quieted and secured in their property.

This circumstance is alluded to in the recital of the act of excise, which is granted “ in consideration  
“ of the gracious inclinations and intentions of his  
“ majesty, for the good, quiet, and repose of his  
“ realm of Ireland, and the great and certain charge  
“ which for this cause will exhaust and diminish his  
“ majesty’s treasure, without some timely provision  
“ be made for remedy thereof, and also for the pay  
“ of the army, &c. &c.”

The excise imposed by this act consists of two parts, viz. the inland excise, and the imported excise. Under the first head, all ale and beer of above six shillings per barrel price, brewed in Ireland by the common brewer, or in his vessels, are to pay an excise of 2s. 6d. per barrel of 32 gallons, and so proportionably for a greater or lesser quantity; and all ale and beer of or under six shillings price, brewed in the same manner, are to pay an excise of six pence per barrel.

All *aqua vite*, or strong waters, made or distilled either of domestic or foreign materials, and intended for sale, are to pay an excise of four pence per gallon.

#### Under the head of *Imported Excise*,

Drugs imported, pay two shillings in the pound; raw hemp, flax, tow, pitch, tar, rosin, wax, cables, cable-yarn, and cordage, pay six pence in the pound; but all sorts of wines, tobacco, silks, salts, and other goods, wares, and merchandizes, of what kind soever, pay twelve pence in the pound. The above import  
excise

excise to be paid according to the new book of rates annexed to the excise act.

All other sorts of goods, wares, commodities, and merchandizes whatsoever, omitted or not specified in the said book of rates, except jewels, bullion, corn, victuals, arms, and ammunition, are to pay according to the new book of rates annexed to the act of customs, and if not rated there, are to pay according to the valuation of the sub-commissioner, or principal officer at the port where the goods are entered. This duty of import excise is to be paid by the first buyer from the merchant on importation, and not by a merchant importer himself, unless he happens to be a shop-keeper, retailer, or one who imports for his own consumption, in which case only the excise is to be paid on the importation and landing.

The excise is called, in the act that grants it, "The most equal and indifferent levy that can be made on the subject." And, without doubt, the laying the duty on the retail sale, or last stage before the consumption, is preferable to any other mode of taxation, except that on the consumption itself.

The amount of the inland excise, and the imported excise, are given in the table, distinguished from each other.

#### *Customs, or Tonnage and New Poundage.*

We have seen, under the article of Old Poundage, that the statute of the 15th of Henry the Seventh, granted to the king and his heirs £. 5 per cent. or twelve pence in the pound, upon all wares and merchandizes imported and exported, wine and oil excepted; but, as this statute had omitted to ascertain the rate according to which the duty was to be paid, the lord deputy and council, or those intrusted with the management of the revenue, took upon themselves to fix a valuation by their own authority. This  
valuation

valuation was revised in Lord Falkland's government, and considerably raised by Lord Strafford; but, being made without the sanction of parliament, a new book of rates was thought necessary.—A new one was therefore framed in the 14th and 15th of Charles the Second, according to which all goods imported and exported were to pay the old subsidy of poundage, from the 1st of December, 1661: and it is further enacted by the same statute, "That, for the better guarding and defending the seas, and defraying the necessary expences thereof, and for the augmentation and increase of his majesty's revenue," the king and his heirs and successors shall have one subsidy more of poundage, at the rate of £. 5 per cent. on the native commodities and manufactures of Ireland exported by aliens and strangers, according to the value ascertained in the book of rates; and also a subsidy of tonnage on wines and oils imported. This is called the Act of Customs, or Tonnage and Poundage; to which are added, certain rules and directions, which have the same force as the rest of the statute.

Thus, all plantation goods, if first landed in England, are to pay only six pence in the pound, or half custom.

All wines and tobacco, imported into Ireland through the medium of England, are to pay no more in subsidy than the amount of the duty drawn back in England on exportation from thence.

Aliens or strangers are to pay on all imported and exported commodities or merchandizes, mentioned in this act, double the custom or subsidy which by virtue of this act is payable by natural-born subjects.

It is proper here to observe, that, since the passing these acts of excise and customs, many regulations have been made both with regard to the duties and the rates. Thus, rum, a plantation commodity, is subjected by a late act of parliament to the whole subsidy,



sidy, whether it comes to Ireland directly from the West Indies, or by way of England.

By the 2d of queen Anne, the subsisting duties on iron, bark, and staves, are taken off, and others imposed.—By the 8th of queen Anne, the duties on salt are new modelled.—And, from time to time, several other alterations have been made, as the nature of commerce varied and required.

The amounts of the customs inwards, and customs outwards, are separately marked in the table.

### *Hearth-Money.*

After the act of customs and excise had passed, it appeared that the revenue fell short of the computation by no less a sum than £. 42,000. The commons therefore seized this opportunity of renewing their application for the abolishing of the court of wards and liveries, and the other military tenures, and proposed the hearth-money as a full recompence and satisfaction to the crown, in lieu of them. The king accepted their offer, and passed the bill; by which every house in the kingdom (except houses inhabited by persons living on alms, and houses under the yearly value of eight shillings) became charged with two shillings annually for every fire hearth, or stove, within such house, payable to the king, his heirs and successors.

It must be observed, that this particular revenue is restrained by the act from any alienation or incumbrance of gift, grant, or pension; which seems a very singular clause, when it is considered that the act itself recites, "That the hearth-money was granted as a compensation to the king for suppressing the court of wards, and other feudal tenures," which were his private property.

There is another thing also which is worthy of remark:—the landholders were the only people who complained

complained of the court of wards, they only, therefore, should have paid the price for being released from it; but, instead of doing so, they shifted it from themselves, and established the revenue of hearth-money; the burthen and hardship of which falls principally on the poorest and most wretched of the people.

The amount of the hearth-money is to be found in the table.

### *Ale Licences.*

The many inconveniences arising from the number of alehouses kept by disorderly persons, occasioned the passing of the ale-licence act in the 14th and 15th of Charles the Second, by which it is provided, “that  
“ no person whatsoever shall sell beer or ale by retail,  
“ but such as shall be licenced; and every person so  
“ licenced, shall pay twenty shillings per annum, as  
“ long as he shall be so licenced.—And every licenced  
“ person must enter into security by recognizance,  
“ conditioned to observe the assize of bread, beer,  
“ and ale, and to sell the same, with other provisions,  
“ to travellers, at reasonable rates, to keep two beds,  
“ at least, for the accommodation of strangers, and  
“ not to permit drunkenness, or unlawful gaming.” This regulation, it was thought, would reduce the number of disorderly tippling-houses, prevent the clandestine selling of ale, enable the excise officer to collect the inland excise with greater ease and safety, and thus augment and improve the king’s revenue.

The crown is restrained, by an express clause in the act, from farming this revenue, or charging it with any gift, grant, or pension.

The amount is marked in the table.

### *Wine and Strong Water Licences.*

For the better regulation of the sale of wine and strong waters by retail, and for preventing abuses in  
the

the sale thereof, it is enacted, by the 17th and 18th of Charles the Second, " That no person shall sell wines  
 " or strong waters by retail without licence; for  
 " which licence every retailer of wines in the county  
 " or city of Dublin must pay a sum not exceeding  
 " £. 40 yearly, nor less than 40 s. And every re-  
 " tailer of wines in other places must pay a sum not  
 " exceeding £. 20 yearly, nor less than 40 s. Also,  
 " any person retailing strong waters in the county  
 " or city of Dublin, must pay a sum not exceeding  
 " £. 10 yearly, nor less than 10 s. And every per-  
 " son retailing strong waters in other places must pay  
 " a sum not exceeding £. 5 yearly, nor less than  
 " 10 s."

### *Alnage Duties,*

Were established by the 17th and 18th of Charles the Second, for regulating and managing the trade and mystery of making woollen cloth, and for the better ascertaining the length, breadth, and weight of all cloths to be made in Ireland.

An alnage office was erected, the principal officer of which was called the King's Alnager, and was appointed from time to time by letters patent under the great seal, for years, or for life, as the king thought fit.

The alnager, by himself or deputy, is to measure, weigh, and search all woollen cloths, both old and new drapery made in Ireland, before they are offered to sale, or embarked, to see whether they are of the length, breadth, and weight prescribed by the act.

If the alnager finds the cloths to be merchantable goods, and lawfully made, he is to seal them with a seal or mark to be allowed by the treasurer or chancellor of the exchequer, and he is to take and receive, to his majesty's use, four pence for every broad cloth,  
 by



by way of subsidy, and one halfpenny as his own fee for sealing, and so rateably for all old drapery.

For every piece of say, serge, stuff, knit stockings, and all new drapery, he is to receive for every four pounds weight, for the subsidy of the same, one farthing, and for his own fee, one farthing.

For measuring and weighing any broad cloth and other drapery, containing in length 23 yards, or from 23 to 25 yards, the alnager's fee is two shillings, and so rateably according to the number of yards which it may contain.

These duties of alnage had been introduced into Ireland in the reign of king James the First, but were little attended to till after the Restoration, when they were re-established by the above-mentioned act. Very soon after it was passed, the crown alienated the whole revenue arising from the alnage for 61 years, at a rent of £. 10 per annum; and, by successive alienations, it has continued in private hands ever since, without even the small reserved rent of £. 10 being accounted for, either to the crown or to parliament. Two circumstances are worthy notice, relative to the alnage—one is, that it is the only part of the hereditary revenue where the whole duty came to the crown net, and without deduction; the officers fees being always paid by the subject.—The other is, that the alienation (undisputed for above an hundred years past) proves incontestably the dominion of the crown over all parts of the hereditary revenue, which are not specially guarded against alienation by positive act of parliament.

The amount of the alnage duties is only known to the grantee, who carefully keeps the secret, therefore it cannot be given in the table.

*Of the ADDITIONAL DUTIES.*

The additional duties commenced soon after the Revolution, and have been ever since continued from session to session as things of course. They are vested in the crown *generally* for the support of government, in order to supply any deficiency that might arise on the hereditary revenue. They were formerly given without subjecting them to any considerable appropriations, but of late years they are regularly charged, at the time of granting them, with very large sums, for various purposes in which government has no concern, and by that means are in a great measure diverted from the original intention.

During a very long period, the frequent rebellions in Ireland occasioned a much greater expence than the ancient revenue at common law could supply. The crown was often obliged to employ the treasures of England upon Irish service, and it is affirmed, that the war with Tyrone cost queen Elizabeth upwards of two millions sterling; but, as nothing could be more reasonable than that Ireland should contribute towards its own support and defence, subsidies were from time to time granted for those purposes.

From the reign of Henry the Seventh to the reign of James the First, the subsidy consisted of a land-tax only, being 13 s. 6 d. payable out of every plow-land occupied and manured throughout Ireland; but afterwards the English method of taxing persons for their reputed estates was adopted, at the rate of four shillings in the pound upon land, and 2 s. 8 d. in the pound upon goods. At this distance of time it is not easy exactly to determine how much a subsidy in Ireland was computed at, however, it is not very material, as no subsidy *eo nomine* has been granted there for above an hundred years past.

From

From the year 1666 till after the Revolution, no parliament was held in Ireland. The hereditary revenue was so well managed that it not only answered all the charges of the civil and military establishments, but frequently produced a considerable redundancy to the king's private use. In 1669 the civil and military establishments amounted to about £. 170,000 per annum, at which time the king let the revenue to farm for £. 219,500, but lowered the terms afterwards to £. 204,500. In 1672 the proposal of lord Ranelagh, the vice-treasurer, was accepted, for receiving and issuing the whole revenue for five years, by which he and his partners agreed to defray the growing charges, and all arrears of the establishments and other debt due from his majesty in Ireland, and over and above to pay to the king the sum of £. 80,000 per annum.

In 1676, the revenue was farmed to sir James Shaen and others for £. 240,000 per annum, but was raised to £. 300,000 in two years after: at the expiration of this term, the crown took the revenue out of the farmers hands, and appointed commissioners for the management of it, and on this footing it has continued ever since.

After the Revolution, the hereditary revenue being found insufficient to support the national expence, an augmentation of revenue became necessary: on this occasion the public accounts were for the first time called for by the house of commons, in order to ascertain the deficiency, and, as the motion expressed it, "that it might be the better known what supplies were necessary to be given."

Accordingly, by the 4th of William and Mary, an additional excise was imposed on ale, beer, and strong waters, and by the 7th of king William III. an additional custom was laid on tobacco and other imported commodities.—In the subsequent reigns these duties have been continued, with such alterations  
and



and additions as have been found expedient. In the years 1695 and 1697 a poll tax and a land tax were imposed on Ireland, but have never since been revived.

The present additional duties, which are subject to no deductions\* whatsoever, except for drawbacks, together with the hereditary revenue, make one aggregate fund, out of which the civil and military establishments, king's letters, parliamentary grants, and all other public charges, are paid.

The amount of the additional duties are given in the table.

#### *Of the APPROPRIATED DUTIES.*

These are duties specially appropriated by parliament at the time of granting them, and subject to no other application than that for which they are given. Of these duties separate and distinct accounts are ordered to be kept, and separate receipts are constantly taken when paid into the treasury; from whence they are issued, without any warrant of government, according to the directions of the several acts of parliament which appropriate them.

They now consist of the following branches; viz.

1st. The loan duties.

2d. The smaller appropriated duties for the encouragement of the linen manufacture, of tillage, and inland navigation, of protestant charter schools, of the Lagan navigation, and of the north-west fishery.

\* The six pence in the pound, which the vice-treasurers are entitled to on all money paid into the treasury, is always secured to the use of the public by a special clause in the act which grants the additional duties.

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The loan duties are granted by parliament for payment of the interest of the several sums from time to time lent and advanced to the public, pursuant either to the resolutions of the house of commons, or particular acts of parliament. The redundance, after payment of the interest, goes towards the discharge of the principal sums, in such manner as is prescribed by the several acts made from session to session for continuing these duties.

The first permanent debt contracted by the parliament of Ireland was in the year 1715. The debt of the nation, as reported by the committee of accounts, then amounted to £. 16,106. 11 s. 1 d. The rebellion was now raging in Scotland, and an invasion of Ireland being apprehended, it became therefore necessary to augment the military establishment, and to put the kingdom into a better state of defence. On the 28th of January 1715-16, the house of commons resolved to make good any expence that should be incurred thereby, and that such sum or sums of money as should be paid into the treasury for the defence of the kingdom, at the instance of the chief governor, should be made good, with legal interest, out of such aids as should be granted in the next session of parliament.

This was the first vote of credit passed by the commons of Ireland, and it is observable, that this credit was given without any limitation, it being left entirely to the discretion of government to borrow whatever sum seemed necessary for the public service. But the vote alone of the commons not being considered at that time as a sufficient security, it was afterwards, in the same session, made part of the act for continuing the additional duties to the 21st of November 1717; and in order to pay the interest of the sum then intended to be borrowed, additional duties were created, amongst which was the tax of 4 s. in the

the pound on the pensions and employments of absentees : fifty thousand pounds being very soon afterwards borrowed and paid into the treasury, the debt of the nation then amounted, including the former arrear, to the sum of £. 66,106. 11 s. 1 d.

In the year 1717, it arose to £. 94,594. 13 s. 2 d. for the repayment of which, with the interest, the duties granted in the preceding session (including the absentee tax) were farther continued by 4th George I. c. 2. and the vice-treasurer was directed, from time to time, to pay the interest of the debt every six months, out of such of his majesty's revenue as should come to his hands. Thus the new taxes were added to the aggregate fund, without any special appropriation, and the surplus, after paying the interest, became vested in the crown.

The debt of the nation in 1719 fell to £. 87,511. 4 s. 7  $\frac{1}{2}$  d. but the several duties before granted were continued for two years by the 6th of George I. c. 2.

In 1721, the debt of the nation fell to £. 66,318. 8 s. 3  $\frac{1}{2}$  d. the duties were continued as usual by the 10th of George I. c. 2. and the interest of the funded debt was reduced from 8 to 7 per cent.

In 1725, the debt increased to £. 119,215. 5 s. 3 d. and the several duties were continued by the 12th George I. c. 2.

In 1727, the debt rose to £. 127,371. 15 s. 6 d. and the duties were in like manner continued by the 1st George II. c. 1.

In 1729, the debt was augmented to £. 220,730. 15 s. 3 d. The establishments were greatly in arrear, and government laboured under many difficulties.

To discharge this arrear, and to obviate a similar inconveniency for the future, it was agreed by the house of commons, in 1729, to borrow £. 150,000, at £. 6 per cent, to which the interest of the former debt was to be reduced, and to appropriate a separate

fund, first, for paying the interest of the debt, and secondly, for applying the surplus towards the discharge of the principal. By this means, the old additional duties were left entirely to aid the hereditary revenue: if they proved sufficient for that purpose, there could be no arrear, if otherwise, a loan would immediately supply the deficiency. Accordingly, by the 3d of George II. c. 2. farther new additional duties were imposed on wine, spirits, and all silk manufactures imported (except British, Chinese, Persian, and East India) which duties, together with the absentee tax (which formerly had been added to the aggregate fund for payment of the sums borrowed) were specially appropriated, and made a separate fund for the discharge of the interest of the funded debt, now amounting to £. 200,000, and in case there should be a surplus, it was to remain in the hands of the vice-treasurer, to be applied towards the discharge of the debt in such manner as should be directed by parliament.

In 1731, the national debt amounted to £. 335,466. 7 s. 4 d. so £. 100,000 more was borrowed, and the former fund, together with an additional duty of £. 5 per cent. on all china, japanned, and lacquered ware, was by the 5th George II. c. 2. continued and appropriated as before; but a clause was then for the first time introduced into the loan bill, by which it was provided, that if, after the payment of the interest of the debt, the surplus of the loan duties should at any time arise to £. 5,000, debentures to that amount should be drawn and paid off.

From 1731 to 1741, no money was borrowed, but the loan duties were continued as usual. In 1733, the interest of the debt was reduced from £. 6 to £. 5 per cent. In 1741, the funded debt, which ten years before had amounted to £. 300,000, was now, by repeated drawings, reduced to £. 225,000; but though the funded debt amounted to no more than £. 225,000, the

the whole debt of the nation, including the arrears of the establishment, amounted to £. 353,856. 0 s. 2 d. The house of commons therefore borrowed £. 125,000 at £. 4 per cent. and reduced £. 125,000 of the old debt to £. 4 per cent. leaving the remainder at £. 5 per cent. ; so that the funded debt stood thus,

£. 250,000 at £. 4 per cent.

100,000 at £. 5 per cent.

---

£. 350,000 Total debt.

In 1743, no money was borrowed, but the loan duties were continued as usual, and a clause was added, enacting, that the £. 100,000 of the debt, which bore an interest of £. 5 per cent. should be paid off before any other part of the debt.

In 1745, as the rebellion had broken out in Scotland, and as Ireland might probably be affected by it, government was empowered to borrow \* £. 70,000, and the same duties were continued with some additions.

In 1747, no money was borrowed, but the same duties were continued as in the preceding session.

In 1749, there being a balance of £. 220,241. 4 s. 6 d. in the vice-treasurer's hands, over and above all demands of government, an act of parliament was passed for applying £. 128,500 of this balance towards the discharge of part of the public debt; that is to say, to pay off £. 70,000, which remained undrawn of the £. 100,000 that bore an interest of £. 5 per cent. and £. 58,500 of the £. 250,000 that bore an interest of £. 4 per cent. The loan duties were still continued as usual. At Lady-day 1751, the balance remaining in the treasury amounted to £. 248,366. 17 s. 4 d.; of this sum £. 120,000 was applied, in the same manner as in the preceding session, towards paying off so much of the national debt bearing interest: the

\* It was not found necessary to borrow any money on this vote of credit.



loan duties were still continued. At Lady-day 1753, the balance in the vice-treasurer's hands being £. 315,822. 13s. 10d. heads of a bill were brought in, to apply so much of that sum to pay off the remainder of the national debt as would be sufficient for that purpose.

In this bill, the famous clause by which his majesty's previous consent was expressed for such appropriation, was inserted in Great Britain; a clause which was become necessary to insert, in order to declare and preserve the right of the crown over the redundant money in the treasury. The bill was rejected in the house of commons on account of the inserted clause; the consequence of which was, that his majesty sent over his letter, which answered all the purposes of an act of parliament, and at the same time vindicated and ascertained his own prerogative. Thus the whole public debt was paid off, and the nation totally exonerated. The loan duties were now discontinued, and from the year 1753 to 1759, the hereditary revenue, together with the old additional duties, was fully sufficient not only to answer all the demands of government, but to supply the profusion of parliament in their grants of money to various purposes.

During this interval, therefore, no money was borrowed; but in 1759, a great armament being prepared in the French ports, the duke of Bedford, then lord lieutenant of Ireland, communicated the intelligence to the house of commons. They immediately voted an address to his grace, desiring him to use such means as appeared to him most effectual for the defence and security of the kingdom, and promising to make good all expence incurred thereby. A loan was opened for £. 150,000 at £. 4 per cent. and the former loan duties (except the absentee tax) were revived by the 22d of George the Second; but this sum not being thought sufficient, a vote of credit was  
given

given for borrowing £.300,000 more, at £.5 per cent. and the interest of the £.150,000 before borrowed was raised to the same rate, so that the whole of the debt was to bear an interest of £.5 per cent.

In the subsequent session of 1761, the funded debt bearing interest appeared to be £.350,000; for payment of which, and also for such further sums as should be borrowed, not exceeding £.400,000, at £.5 per cent. the same loan duties were continued, with additions.

In 1763, it appeared that there had been borrowed £.300,000, at £.5 per cent. on the credit of the preceding session. Thus the whole funded debt was now £.650,000: — and the same loan duties were continued, with further additions.

As the war was now at an end, the clause, first introduced in 1731, was revived in the loan bill of this session, viz. “ That if at any time, after payment  
“ of the interest of the debt, the surplus of the loan  
“ duties should arise to £.5,000, then debentures to  
“ that amount should be drawn and paid off.”

As the commons continued to grant large sums every session to public works and various other purposes, and yet had no appropriated funds to supply them, they inserted in the loan bill of 1763 a clause of credit for £.100,000 to be borrowed, in case there should arise any deficiency in the general revenue.

But, soon after the peace, the revenue increased so considerably, that, instead of being obliged to borrow on the above-mentioned credit, £.50,000 of the debt was discharged by the surplus of the loan duties; so that in 1765 the debt was reduced to £.600,000. The interest was then lowered to £.4 per cent.; but the clause of credit for £.100,000 was continued in the loan bill in the same manner as in the preceding session, and for the same reasons.

In 1766, the sum of £.100,000 was found necessary to be borrowed; but, as £.25,000 was paid off by the surplus fund, the debt in 1767 amounted only

to £.675,000; and here it may be proper to observe, that the loan bill was framed on a very defective plan, and ought to have directed the surplus fund to be applied towards the discharge of the principal, when only no farther sum was necessary to be borrowed. In that case, £.75,000 alone, instead of £.100,000, would now have been wanted, and the absurdity of borrowing with one hand and paying at the same time with the other would have been avoided.

In 1767, the absentee-tax of four shillings in the pound was revived and made part of the loan duties; but it must be observed, that the clause, empowering the king to dispense with the tax, by sign manual, which had been inserted in the former acts, was omitted in the present.

In consequence of the vote of credit of the session of 1767, £.30,000 was borrowed, at £.3½ per cent.

In 1769, the vote of credit was continued as usual, and the whole £.100,000 was borrowed at £.4 per cent. — the above-mentioned £.30,000 still remaining at £.3½ per cent.

The loan duties were continued as usual; but a clause was inserted in the bill, directing that no debentures should be drawn and paid off till the surplus fund amounted to £.30,000.

At Lady-day, the debt of the nation, including the arrears on the establishment, amounted to £.773,320, and a great expence was foreseen for the two ensuing years. A vote of credit was therefore given for £.200,000, which was immediately borrowed at £.4 per cent. — All the duties were continued in the loan bills as before; and by a particular clause it was provided, that no part of the £.200,000, now to be borrowed, should be paid off till all the former debt was discharged. — It was also enacted, that the holders of the debentures at £.3½ per cent. should be immediately paid off, and thus the whole debt was to bear the same interest of £.4 per cent.

At



At Lady-day, 1773, the funded debt was £.896,400; but the prodigious increase of bounties charged on the revenue at large, which are to be paid before any part of the establishment, together with the parliamentary grants, the augmentation of the army, and other expences, had greatly exceeded the revenue, and now occasioned a very large arrear.

The total debt, funded and unfunded, amounted, at Lady-day 1773, to £.999,686. 12s.

The present loan duties consist of duties on wine, vinegar, hops, earthen, lacquered, and japan wares, foreign silk manufactures, coffee, strong waters, cyder, four-wheel machines, &c. &c. and, together with the absentee-tax, produce about £.50,000 per annum. — It must be observed, that the loan duties are never granted for more than two years; so that, if by any accident the loan bill was to miscarry (a thing very possible) the public creditors would remain without any security, as no other part of the revenue is responsible for the debt.

#### *Of the LESSER APPROPRIATED DUTIES.*

These duties, although the crown has no interest in them, are collected by the officers of the crown, and for convenience are paid into the king's treasury, from whence they are issued to the orders and on the receipts of the corporation, or private persons respectively interested therein, according to the acts of parliament which direct the appropriations.

The linen duties are certain small duties on foreign linen, callicoes, coffee, chocolate, untanned hides exported, together with £.10,000 part of the tea duties, which in the whole amount to about £.12,000 per annum, and are appropriated to the encouragement of the linen manufacture, under the direction of the linen board.

The



The tillage duties are certain small duties on dice, cards, plate, coaches, &c. appropriated to the purpose of encouraging tillage and inland navigation, under the direction of the commissioners of the tillage act. They were first granted in the beginning of the late king's reign, and were renewed for seven years in the year 1772.—Their amount is about £. 10,000 per annum.

#### PROTESTANT CHARTER SCHOOLS.

A tax on the licences of hawkers and pedlars, which produces about £. 2,000 per annum, is appointed in aid of the fund for educating the children of Papists in the protestant religion.

LAGAN NAVIGATION DUTIES are a small additional excise on beer, ale, and spirits, over and above his majesty's duties, within a particular district, the inhabitants of which are to reap the principal benefit from the navigation of the river Lagan.—They produce about £. 800 per annum.

#### NORTH-WEST FISHERY.

A duty of one shilling per barrel on all foreign herrings imported, was laid on in 1771, to be applied by the Dublin society to the encouragement of the north-west fishery.—The amount is near £. 1000 per annum.

I have now gone through every branch of duties and taxes levied on the subject in Ireland, under the authority of parliament. The total charge, if resolved into a poll-tax, in lieu of all other taxes and duties whatsoever, would not amount to above eight shillings per head on the whole population of Ireland.

## O B S E R V A T I O N S

## O N T H E

## R E V E N U E o f I R E L A N D.

HAVING now given a circumstantial detail of all the branches of the Irish revenue, I shall conclude with a few remarks on the management and application of it.

The hereditary revenue (though it is certain that some parts of it may be alienated) is yet commonly looked upon as a trust in the crown, for the uses of government in general, according to the discretion of the royal trustee. For a series of years, the expenditure of this revenue never came under the cognizance of parliament; the crown collected or farmed out the revenue to private persons, paid the civil and military expences, and applied the surplus, if there was any, in such manner as it thought fit.

If the charge exceeded the revenue, the crown was to have recourse to parliament to supply the deficiency.

For upwards of twenty years before the Revolution, the hereditary revenue fully answered all the expences of the state; but soon after the Revolution, it was found to have fallen short, and that new supplies would be wanted.

From 1688 to the capitulation of Limerick, in 1691, Ireland was a continual scene of war, anarchy, and desolation. It was not therefore to be wondered, that the revenue should decrease, and seem unequal to its former burthens; but a few years repose would in all probability have restored it to its full value, and have

have rendered it able to support the establishments without any imposition of new taxes.

To wait for an experiment of this kind, would neither have suited the present emergency, nor the views of the Irish politicians.—These gentlemen were all pleased to see the charge of government outgrow its revenue. It became necessary to ask them for a supply; they granted it, and thus recovered their own importance. But in order to preserve that importance, and to secure frequent meetings of parliament, they granted the supply for two years only. From that period to the present, additional duties have been regularly continued in every session of parliament.

The hereditary revenue by its name speaks what it is—the right of the crown. The additional duties by their name seem to confess the insufficiency of the original revenue, and that they are given to supply that insufficiency.

There is no particular mention, in the act which grants the additional duties, whether they are granted to the civil or military list, or to what parts of either: they are given at large in aid of the hereditary revenue. Both the additional duties and hereditary revenue are collected by the same officers, form one general aggregate mass, and are termed, in parliamentary language, the revenues at large.

Soon after the peace of Aix la Chapelle, these revenues increased so much, that they were more than equal to pay all the charges of government, and it was soon perceived that the hereditary revenue alone would be sufficient for the purpose.

This circumstance alarmed the Irish undertakers: a flourishing revenue would strip them of their consequence, and render them less necessary to government.—Their first care was to impoverish government as fast as possible, by squandering away the redundancy arising in the treasury. Unfortunately, they were permitted to do so.

By

By this means, in a space of four or five years, the kingdom, from a most prosperous and affluent condition, from having a revenue far greater than its expence, and from possessing a treasure of near half a million sterling, *unapplied*, and ready to answer any public emergency, was reduced to a state of the utmost distress, was obliged, in 1759, to borrow £. 350,000 at so high an interest as £. 5 per cent. and to revive the loan duties for the payment of it.

Thus the undertakers accomplished what they wished.—By this management they plunged the nation in debt, had the art to throw the odium of their own prodigality on government, and then claimed rewards from that government, for supplying the wants which they themselves had created\*.

To explain myself more fully, let me observe, that in 1755, there was an unapplied surplus in the treasury of between four and five hundred thousand pounds sterling, over and above all demands.

Instead of guarding this money as a sacred deposit, to be employed when the real necessity of the state should require it, the undertakers encouraged all their friends and dependants to apply to parliament for a share of it, under the specious pretences of promoting public works and manufactures, but which, as I have observed in another place, were mostly mere private jobs and interested projects.—Then begun that scene of parliamentary corruption which has been continued ever since, so much to the disgrace of the house of commons, and the dissipation of the revenue.—It was no longer the petition of modest merit for reward and encouragement; it was the confident demand of

\* It is, however, generally thought that at present, in 1773, if the additional duties were totally taken off, the hereditary revenue singly would produce as much as both together now do; for the duties being then lowered, the temptation to fraud and smuggling would be removed, the commodities would be cheaper, and the demand and consumption increase.

powerful



powerful connection, a compact among individuals to support each other's pretensions, and to vote for each other's jobs, or an indecent scramble for the public spoil.

And now, after near twenty years' distribution of the national treasure in this manner, what have been the fruits of it? — Intercourse, without commerce; means of conveyance, where there is nothing to convey; coal-works, where turf is still the fuel even of the colliers; harbours which present shipwreck, instead of safety; bridges impassable, and navigations unnavigable. There is no exaggeration in this picture, and whoever travels through Ireland, may be a daily spectator of these abuses and absurdities.

But besides this profusion, there are many charges on the revenue of a still more serious nature, some laid on for terms of years, and others perpetually entailed on it.—I mean the salaries for county hospitals and coal-yards, the bounties for corn preserved upon stands, for corn brought to Dublin by land carriage, and for the fishery.

The crown indeed had formerly consented most generously to subject the hereditary revenue to certain premiums for the encouragement of the linen manufacture; but before the year 1755, these premiums never amounted to more than £.5,000 or £.6,000 per annum.

Such a sum was an inconsiderable object, in comparison of the bounties which have been granted since.

The present bounties, added to the former ones, amount to between seventy and eighty thousand pounds per annum, and are likely every day to increase. The salaries for hospitals and public coal-yards, and the bounties for corn preserved upon stands, amounting to near £.10,000 per annum, are directed by the act of parliament to be paid at the treasury; but the other bounties, amounting to £.65,000 per annum, are directed by the act of parliament to be paid out of the  
revenue

revenue in transitu\* by the collectors as they receive it; by which means the treasury is not only defrauded of its fees, but precluded from its duty. It seems indeed a very singular regulation, to permit the revenue to be anticipated and paid away by the subaltern officer before it comes to the king's exchequer; because, in a country like Ireland, it is impossible to foresee what extraordinary occurrence, what necessity of state, may for a time demand a preclusion of every other expence. Let me add too, that the great article, the bounty on corn and flour brought to Dublin by land-carriage, is on many accounts injudicious and improper. It was introduced by some gentlemen, with a view not only to burthen the hereditary revenue, but also to gain popularity and to please the city of Dublin, which has as little merit to plead with government as the city of London itself.

But there is a most material objection to it besides, which is, that the north of Ireland, the great nurse of the linen manufacture, is essentially injured by it,

\* Bounties paid out of the revenue in transitu, since 1755.

In 1756	-	-	-	-	£. 5,627	14	10
57	-	-	-	-	4,513	8	5
58	-	-	-	-	5,702	11	9
59	-	-	-	-	9,854	13	4
60	-	-	-	-	11,537	17	10
61	-	-	-	-	11,869	8	9
62	-	-	-	-	9,546	11	6
63	-	-	-	-	10,189	15	9
64	-	-	-	-	11,613	13	11
65	-	-	-	-	12,424	0	10
66	-	-	-	-	16,416	19	1½
67	-	-	-	-	16,485	0	7
68	-	-	-	-	23,515	11	0
69	-	-	-	-	46,810	6	0½
70	-	-	-	-	34,790	14	0½
71	-	-	-	-	41,221	17	4
72	-	-	-	-	56,557	10	7½
73	-	-	-	-	65,886	18	1½
					<hr/>		
					£. 394,564	13	8½
					<hr/>		

and

and has repeatedly laid her complaints and objections before parliament, but as yet to no purpose.

To make this matter better understood, I have inserted the northern petition in the notes\*.

However useful some of the bounties may be, yet it is confessed that the land-carriage bounty particularly is founded upon an injudicious plan and a mistaken computation. Many of the gentlemen who promoted it are convinced of it, but the spirit of reducing the hereditary revenue has consecrated the error, and will probably render it inviolate. — It may

\* 7th November, 1771.

A petition of the linen manufacturers and other inhabitants of the province of Ulster, whose names are thereunto subscribed, was presented to the house, and read, setting forth, That the petitioners beg leave to represent, that the manufacturing counties in the said province are become so populous, that they do not raise corn enough for their own consumption. That the petitioners having long felt, with the greatest regret, that the laws, granting premiums on corn and flour brought to Dublin by land-carriage, have operated most powerfully to the disadvantage of the petitioners, by drawing those necessary commodities from the counties of Meath and Louth from whence they were formerly supplied, and by raising their prices all over the northern parts of this kingdom much above what they have been sold for in this metropolis. That it has been the policy of all wise nations to establish manufactures at a distance from the capital, not only to preserve the manners of the manufacturers from corruption, but also on account of the cheapness of provisions: yet in this kingdom a contrary practice seems to prevail, which the petitioners humbly apprehend will be extremely fatal to this province, by inducing the protestant linen manufacturers and their families to remove to Dublin, or to go to America, as prodigious numbers have done this year. That whatsoever tends to enhance the necessities of life must consequently raise the price of labour, which your petitioners are apprehensive will materially affect the linen manufacture (which brings into this kingdom above a million and a half annually) by sending this our staple manufacture (already too dear) still dearer to foreign markets. That the petitioners, emboldened by their use and consequence to the kingdom, and encouraged by that attention that the house has at all times given to the protection of the linen manufacture, presume to hope that those premiums (so injurious to the inhabitants of this province) will not be continued any longer.

not



not be incurious to mark here how the public treasure has been disposed of for some years past.

From 1755 to 1773, there has been granted in the bills of supply, for various purposes in which government had no concern or interest, such as premiums to manufacturers, bounties to the incorporated society, the Dublin society, for deepening the harbour of Dublin, for making roads, bridges, dry docks, canals, and collieries, for rewards to the officers of the house of commons, for relieving hospitals, widening streets, opening passages, and building churches, the sum of - - - - - £.769,243.

For bounties on the land-carriage of corn and flour to Dublin, for bringing Irish coals to Dublin, for fishing-busses, whale catching, &c. &c. paid out of the revenue in transitu,

The sum of - - £.394,563.

And, for county hospitals, for corn preserved on stands, and for public coal-yards in Cork and Dublin, paid at the treasury out of the general revenue, upwards of - - - - - £.45,000.

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Total amount, - - £.1,208,806.

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In none of these bounties had the crown the least interest or benefit.

The national debt, at Lady-day, 1773, was £.999,686; so that, from the above state, it appears, that, if the revenue had been solely applied to the support of government, as it was before 1755, and not been diverted to these jobs, the nation would not be a shilling in debt at this day.

It would be too long to enumerate all the various artifices which have been made use of to undermine the hereditary revenue, but there is one of a very recent date which I cannot avoid mentioning.

In 1767, the total revenue arising from the tea-duties was computed at £.16,299 per annum, of which the old duty, payable to the hereditary revenue, was

I

about



about £.7,300. The remainder was the additional duty, and was appropriated to the linen fund. It was imagined, that, if the duties on tea were lowered, the smuggling of that article would cease, and the revenue be considerably improved.

The duties were accordingly lessened; but, instead of securing to the hereditary revenue £.7,300 *in the first place*, as ought in justice to have been done, the bill charged the duties with the payment of £.10,000 per annum to the linen fund *in the first place*, with £.7,300 to the hereditary revenue *in the second place*, and gave the remainder to the loan fund. As the estimate was a false one, so the consequences have been found prejudicial to the hereditary revenue; for, after paying £.10,000 to the linen fund, there does not remain £.7,300 to the hereditary revenue, and there is no provision settled to make up the deficiency.

That the revenue has been mismanaged and purposely kept down for a series of years, a thousand proofs might easily be given: I shall state but one, which is of so striking a nature that any other would be unnecessary.

In the year 1684, when the hearth-money of Ireland produced only £.31,646, the hereditary inland excise amounted to . . . . £.77,766.

And the ale-licences to . . . . 9,601.

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£.87,367.

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In the last year 1772, when the hearth-money is almost double, being £.58,439, the hereditary inland excise produces only . . . . £.70,319.

And the ale-licences only . . . . 7,898.

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£.78,217.

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Thus, though the population of Ireland is doubled, though the wealth of Ireland is more than quadrupled, yet the excise on beer, ale, and spirits, is now near  
£.10,000

£. 10,000 per annum less than it was eighty or ninety years ago.—Can there be a stronger evidence of neglect or mismanagement? But not only the management has been faulty, but the whole system of finance in Ireland has been defective.

If the supply-bill was to miscarry, not only the expence of the king's establishments, but all the bounties, must fall on the hereditary revenue, a revenue originally intended only for the first, and now by no means equal to both.

If the loan-bill was to fail, there would be no revenue responsible for the debt, and the public creditors would be left without a security.

It would seem, indeed, that, without the supply-bill, the loan-bill is ineffectual; for the latter refers to the former, and the operation of the one in some measure depends upon the other.

But, supposing that no accident should disappoint any of the money-bills, and that they should pass in the usual manner, in what manner is it that the gentlemen of the house of commons prepare the bills?—They contract the perpetual revenue of the crown, without enlarging the temporary one, and load a limited revenue with unlimited burthens. If they grant supplies, they mortgage them for a considerable part of their value, and thus defeat the purposes for which they were asked. If they give with one hand, they take away with both. Additional duties serve but as a foundation for additional charges, and new expences are created without new funds to pay them. If a debt is contracted, no durable security is given to the creditors; and, in the whole system, it would seem that the service of the state is but a secondary consideration.

To put the finances of Ireland upon a proper footing will be attended with great difficulties, but all difficulties are subdued by resolution and perseverance. Till this point is accomplished, the administration of the kingdom must be a scene of disorder and distress.

The least exceptionable plan would seem to be the following:

1st. To give the direction of the revenue, not to persons who consider office as a dignity rather than a care, but to men conversant in business and capable of duty, above party or affection, and equally proof against menace and adulation.

2d. To apply the whole hereditary revenue and additional duties, exonerated of every burthen, (except the expence of the collection), solely to the payment of the civil and military establishments and incidental charges, or, if they are made subject to any extraordinary payments, never to permit the duration of such payments to exceed the duration of the supply.

3d. To create and appropriate a particular fund for public works and bounties.

4th. To fix the public debt on a permanent security, by providing that the loan-duties (instead of being granted for two years only) should not expire till the debt be discharged.

The revenue being thus managed will be considerably augmented and the establishments well paid, the bounties and money granted will be better applied, the national credit be restored, and the government of Ireland become a station of honor, useful to the sovereign and happy to the people.

## OF THE COMMERCE OF IRELAND.

From the reign of Henry the Second till after the Restoration, the commerce of Ireland was as free and unrestrained as the commerce of England.

Both kingdoms were put upon the same footing by the act of navigation\*, and all the enumerated goods

\* 12th Charles II. 18.

might be loaded in Ireland, as well as in England, till the statute of the 22d of Charles the Second, chap. 26, excluded Ireland from that privilege.

At the Restoration, Ireland had but little manufactures, and her trade chiefly consisted of the exportation of her live cattle and rude materials to England. These were the only means which enabled Ireland to pay for what she imported from England. This commerce was highly advantageous to the latter; Ireland served as a kind of stock farm to England, whilst England employed herself in the more lucrative arts of husbandry and manufacture.

In the year 1668, it was observed that the rents of England had fallen considerably, owing to what cause I know not, but certainly not to the importation of live cattle from Ireland. To this cause it was however attributed by many; and the duke of Buckingham and others, who hated the duke of Ormond, and wished to distress his administration, made use of the accident, as a pretence to get this article of the Irish trade prohibited, which was immediately done by an English act of parliament passed for that purpose. — So sudden a stop to such a capital article of exportation occasioned the greatest immediate distress to the Irish, but in the end proved highly beneficial to them.

Deprived of a market for their live cattle, they killed them at home, salted, barrelled, and exported their beef, and thus opened to themselves a new and beneficial channel of trade. The graziers also run much into the breeding of sheep, and the exportation of their wool proved another source of wealth to the country. But this advantage was of short duration; as, by a statute passed soon after the Revolution, the Irish were prohibited from exporting their wool, except to certain ports of England specially named and appointed in the act.

Precluded from sending their raw wool abroad, the Irish naturally applied themselves to the manufacture



of it at home; but here again another English statute interposed, and prohibited the exportation of all kinds of woollen manufactures whatsoever from Ireland, except to England and Wales.

To make a sort of compensation to Ireland for this injury, the linen manufacture was to be particularly encouraged; and, for these fourscore years past, the linen manufacture has been considered as the staple of the Irish trade. — It is however neither sufficiently understood nor sufficiently encouraged.

### IRELAND *imports from* GREAT BRITAIN,

Beaver skins and beaver wool, French indigo, beer, ale, and cyder, old and new drapery, salt, pitch and tar, books, bark, bottles, silks raw, thrown, and manufactured, cambrics, Hollands, lawns, muslins, cotton, silk, and thread stockings, worsted and silk ditto and breeches, callicoes, silk and hair shags, silk ribbon, cottons, mohair buttons, fustians, chequers, tapes, kentings, gold and silver thread and lace, bone lace, linsley woolsey, camblets, millinery wares, cheese, hoops, earthen ware, hard ware, tin plates, block tin, sugar moulds, teas, groceries, fruits, and spices, Turkey coffee, liquorish, logwood, cochineal, seeds, scythe-stones, tobacco, malt, wheat, and flour, oats, barley, looking-glass plates, drinking and other glasses, iron, steel, sheet lead, white, red, and black ditto, flax and flax-seeds, iron and sheet ditto, mahogany, hogs bristles, colors, battery and brass shuff, goats hair, Spanish and English wool, arrack, bees wax, copper plates, pistachio-nuts, almonds, rice, Turkey figs, wool-cards, Spa water, bricks, Rhenish wines, salt-petre, mustard, red wood, cotton, wool, buck and doe skins, pins, needles, ermines, Turkey cottons, elephants teeth, pewter, flints, toys, hats, ivory and horn combs, hollow sword-blades, coals, slates, snuffs.

*Exports*

*Exports to GREAT BRITAIN,*

Linen and linen yarn, wool, woollens, and worsted yarn, copper ore, beef, butter, pork, tallow, oats, and oatmeal, rabbits feet and skins, hides, kid, calf, goat, lamb, otter, and fox skins, ox-horns, glue, usequebaugh, feathers, quills, candles, soap.

*Imports from HOLLAND,*

Geneva, snuffs, threads, tapes, inkle, needles, pins, whalebone, dye-stuffs, pot-ash, seeds, and flower-roots, iron and latten wire, Spa water, staves, barley, Hollands, cambrics, linseed oil, hartshorn, borax, paper, tobacco-pipes, oak timber, earthen ware, Rhenish wines, pan and paving tiles, and books.

*Exports to HOLLAND,*

Salt hides, beef, butter, tongues, pork, candles, ox-bones, feathers, salmon, rape-seed, rabbit-fur.

*Imports from FRANCE,*

Geneva, wines, brandy, vinegar, hops, twigs, cork, liquorish, paper, salt, capilaire, Hungary water, perfumes, rosin, jessamine oil, walnut oil, gold and silver, silks, thread laces, and spangles, sweetmeats, sugar-moulds, Roan ware, reeds, French plate, cambrics, verdigrease, capers, olives, prunes, anchovies, almonds, fallad-oil, turpentine.

*Exports to FRANCE,*

Beef, butter, pork, tongues, tallow candles, raw and salt hides, herrings, salmon, calf, lamb, and kid skins.

*Imports from SPAIN.*

Wines, oranges, lemons, grapes, nuts, chesnuts, almonds, onions, sugars, anniseeds, figs, raisins,  
I 4 chocolate,

chocolate, reeds, jalap, salt, indigo, cork, jesuits bark.

*Exports to SPAIN,*

Tanned and raw hides, candles, salmon, butter, tallow, beef, pork, glue.

*Imports from PORTUGAL,*

Wines, lemons, oranges, salt, liquorish-ball, sugar, chocolate.

*Exports to PORTUGAL,*

Beef, butter, pork, tallow, raw hides, and glue.

*Imports from the WEST INDIES and AMERICA,*

Rum, tamarinds, pipe and barrel staves, wheat and flour, sweetmeats, chocolate, pig iron, walnut, lignum vitæ.

*Exports to the WEST INDIES and AMERICA.*

Beef, butter, pork, tongues, herrings, oats, linens, sail cloths, all kinds of wearing apparel, soap, and candles.

*Imports from ITALY.*

Manna, ipecacuana, liquorish balls, raw and thrown silks, wine, oil, brandy, marble, goats hair, anchovies, cotton wool, brimstone, soap, olives, scented gloves, necklaces, and some trifles.

*Exports to ITALY.*

Tanned hides, beef, &c. &c.

*Imports from DENMARK, SWEDEN, NORWAY, and  
RUSSIA.*

Timber, deals, fir, train oil, iron, copper, stags-horns, hemp, flax, ermine skins, mats, hogs bristles, isinglass.

*Exports*

*Exports to DENMARK, SWEDEN, NORWAY, and  
RUSSIA.*

Soap, calf and sheep skins, tanned hides, wool-cards, linens, flowered silk handkerchiefs, butter, hair shags, beef, beer, cheese, horns.

From the custom-house books, the balance of trade in favour of Ireland, would appear to be £. per annum; but when we consider the vast quantities of brandy, rum, tobacco, teas, &c. &c. which are smuggled, as also that the invoice of goods exported, that pay no duty, such as linen, is always exaggerated by the vanity of the merchant, and that the course of exchange is frequently against Ireland, we must by no means suppose the balance to be so great as above-mentioned.

With regard to the drain by absentees, which has been often complained of, it is by no means so great nor so prejudicial as is generally imagined; but I do not now enter upon that point, as it would lead to a long and intricate discussion.

I SHALL now state the different restrictions which are laid upon the trade of Ireland.

And first, as to its EXPORTS.

No glass of any kind can be exported from Ireland.—19 George II. ch. 12. s. 14.

No goods whatsoever, of the produce of Europe, can be exported directly from Ireland to the British plantations in Asia, Africa, or America, except salt for the fisheries, horses, victuals, and linen cloth\*.—All other goods for the plantations must be shipped in Great Britain, and carried directly from thence.—

\* Linen cloth, as long as British linen is permitted to be imported into Ireland, duty free, but no longer.



15 Charles II. ch. 7. f. 6, 7.—7 and 8 William III. ch. 22.—13 George I. ch. 5. f. 1.—3 George II. ch. 12. f. 1.—2 George III. ch. 24.—4 George III. ch. 19.—6 George III. ch. 42.

Salt cannot be exported from Ireland to Great Britain.—2 and 3 Anne, ch. 14. f. 1.—5 Anne, ch. 8.

No wool, or woollen manufacture whatsoever, can be exported from Ireland to any place beyond the seas, except to Great Britain, nor can any such goods, except wool, woollen or bay yarn, &c. be exported from Ireland, unless shipped and entered for exportation in the ports of Cork, Drogheda, Dublin, Kinsale, Waterford, Youghall, Dundalk, Galway, Limerick, New Ross, Newry, Sligo, Wexford, or Wicklow, and with intent to be imported into the ports of Barnstable, Biddeford, Bridgewater, Bristol, Chester, Liverpool, Minehead, and Milford-Haven, in England and Wales.

Before the 26th of George II. ch. 11, wool, and woollen and bay yarn, could only be exported from certain ports in Ireland to certain ports in England; but that act has permitted the exportation of wool, woollen and bay yarn, woolfells, shortlings, woolflocks, and worsted yarn, from any port of Ireland to any port of Great Britain.

For the several statutes relative to the exportation of wool and woollen manufactures from Ireland, vide 1 William and Mary, ch. 32. f. 6.—7 William III. ch. 13. f. 9.—4 Anne, ch. 7. f. 1.—3 George I. ch. 21. f. 4, 5.—5 George I. ch. 11. f. 21.—5 George II. ch. 2. f. 6.—26 George II. ch. 11.

Matrasses or beds, stuffed with combed wool, or wool fit for combing, cannot be exported from Ireland (nor from Great Britain) to parts beyond the seas, under the penalties inflicted on persons exporting wool.—12 George II. ch. 21. f. 9.

Exportation from Ireland to England of any cattle, sheep, or swine, beef, pork, bacon, mutton, lamb, butter, or cheese, except for the necessary provision for ships,

ships, was prohibited by 18 Charles II. ch. 2.—20 Charles II. f. 7.—32 Charles II. ch. 2. But this restriction as to live cattle, having operated in favour of Ireland, and against England, by 32 George II. ch. 11, the importation of all sorts of cattle into Great Britain, from Ireland, was allowed, duty free, for five years, from May 1759, and has been renewed and continued by several acts since.

By 5 George III. and 8 George III. and 10 George III. the importation of salted beef, pork, bacon, and butter, from Ireland, was allowed to the first of March 1771, and has been continued every year since.

No raw silks can be exported from Ireland, by 5 George III. ch. 29. f. 5.

#### Secondly, as to its IMPORTS.

By 15 Charles II. ch. 2, and by 22 and 23 Charles II. the several goods enumerated in 12 Charles II. ch. 18, viz. sugars, tobacco, cotton, wool, indigo, ginger, fustic and other dying woods, were prohibited, together with speckle and Jamaica wood, from being imported into Ireland, till they were first landed in England or Wales. And by 7 and 8 William III. ch. 22, no British American goods whatsoever could be landed in Ireland, until the same had been landed in England, and paid duty there.

This act having prohibited the importation of the non-enumerated American goods into Ireland, as well as those which were enumerated in several acts of parliament, and allowed to be imported into Great Britain only; 4 George II. ch. 15. permitted the importation into Ireland, from the British plantations in America, of all goods not enumerated.

The following goods, therefore, of the growth, product, or manufacture of any British plantation in America, Asia, or Africa, must be first imported from the plantations into Great Britain, and pay duty there, before they can be landed in Ireland; viz. sugar,  
tobacco

tobacco, cotton, wool, indigo, ginger, fustic or other dying wood of Asia, Africa, or America, speckle or Jamaica wood \*; all rice, and molasses †, tar, pitch, turpentine, masts, yards, and bowsprits, from America ‡; all copper ore §, coffee, pimento, cocoa-nuts, whale fins, raw silks, hides, &c. skins, pot and pearl ashes from America (being enumerated goods) must all be first landed, and pay duty in Great Britain, before they can be imported into Ireland.

No Indian, Chinese, or Persian wrought silks, stuffs, &c. muslins, or calicoes, can be imported into Ireland, unless shipped in Great Britain. 5th George I. c. 11. Nor can any commodity of the product or manufacture of the East Indies be imported into Ireland, unless shipped in Great Britain.—7th George I. c. 26.

|| No sugars, panilles, syrups, or molasses, of the product of any of the American plantations, nor any rum or spirits of America (except of the growth and manufacture of his majesty's sugar colonies) can be imported into Ireland, unless shipped in Great Britain.

No glass of any kind can be imported into Ireland, unless it be of British manufacture.—10th George II. c. 12.—And no hops, except of British growth, and shipped in Great Britain, can be landed in Ireland.—5th George II. c. 9.—7th George II. c. 19.

No fullers earth, or scowering clay, can be imported into Ireland from Great Britain. 9th and 10th William III. c. 40.

\* 3d and 4th Anne, ch. 5. sec. 12.

† 3d and 4th Anne, ch. 10.—2d George II. ch. 15. sec. 16.

‡ 8th George I. ch. 15. sec. 24.

§ 8th George I. ch. 18. sec. 22.—2d George II. ch. 28. sec. 6.

|| 4th George III. ch. 15. sec. 27.

HAVING mentioned the restraint laid by Great Britain on the import and export trade of Ireland, let us now examine into what compensation the latter receives from the former.

The hempen and flaxen manufactures of Ireland are allowed to be imported into Great Britain duty free, by British or Irish subjects.—7th and 8th William III. c. 29.—16th George II. c. 26.

But the Irish parliament having, by the 19th George II. c. 6. s. 56. given a bounty on the exportation of Irish canvas and sail-cloth, the British parliament imposed certain duties on the importation thereof into Great Britain, to continue so long as the bounty was paid in Ireland on exportation. That bounty, however, given in Ireland on exportation having ceased, by the repeal of the 10th George II. the duty imposed in Great Britain has ceased likewise.

All Irish linens imported into Great Britain, may afterwards be exported to the British plantations in America, duty free.—3d George I. c. 21. s. 2.

By the 15th George II. c. 29. certain bounties were given on the exportation of Irish as well as British linens, of a certain value, for seven years from March 1743. And by the 29th George II. c. 15. bounties were granted on certain species of British and Irish linens exported, for fifteen years from June 1756, not extending to linens striped or chequered, printed or painted, or made into buckrams or filletings; and, by 10th George III. c. 38. the former bounties were continued to June 1778. And, as diapers, huckabacks, sheetings, and other species of linen of one yard breadth, were not entitled to the bounty, if above one shilling and six pence per yard, a bounty of one penny halfpenny per yard was given, during the time aforesaid, on the exportation, if of Irish or British manufacture.



Bar iron unwrought, and iron slit and hammered into rods, imported into England from Ireland, pay no duty, by 7th and 8th William III. c. 10.

The duties payable in England on the importation of woollen or bay yarn from Ireland, were taken off by the 12th George II. c. 21.

Tallow, hogs lard, and greafe, may be imported into England from Ireland, duty free, for a limited time.—32d George II. c. 12.—1st George III. c. 10. 3d George III. c. 20.—4th George III. c. 6.—7th George III. c. 12.—10th George III. c. 8.

The free importation of raw hides and skins from Ireland is allowed by the 9th George III. c. 39; and by the 16th George III. c. 46, any quantity of gum senega, or gum arabic, not exceeding thirty tons in any one year, may be exported from Great Britain to Ireland free of duty.

Thus have I gone through all the British statutes, which give any encouragement to the trade or manufactures of Ireland; on which I have only to observe, that, except those relative to the linen manufacture, the others were all principally passed with a view to the benefit of Great Britain.

As to the restrictions on the commerce of Ireland, how far they may be consistent with wisdom and equity, I shall not take upon me to decide; but, as far as I may presume to judge, from the present face of the British empire, the time approaches when they must be either considerably lessened, or totally abolished. If Ireland were regarded, not as a detached province, but an inseparable limb of Great Britain, nourished and supported by the same vital principle, and to be put on the same footing with respect to trade and duties (for the one ought not to be without the other), in a few years it would be able to bear a strong part of the general burthen, and repay, with ample interest, every advantage and indulgence that might

might be given or restored to it. If the commercial prohibitions and limitations, under which Ireland labours, were originally founded on prejudice and mistake, they must now be doubly erroneous and destructive. And surely, at a time when the independence of our American colonies is becoming every day a less doubtful event, and when our Asiatic fabric seems tottering under its own weight, it would be true policy to widen, as much as possible, our European bottom; to consolidate and bind together all the parts that can naturally unite, so as to form one great compacted dominion, moved by one interest, cemented by one affection, subsisting by its own strength, acting by its own force, supplied by its own resources, neither to be shaken nor injured even by the loss of extreme branches, but firmly rooted in its genial soil, flourishing, independent, and secure.



**An ABSTRACT of the HEREDITARY REVENUE and ADDITIONAL DUTIES, for Two Years, ending the 25th of March, 1773.**

	In the year ending at Lady day, 1772.			In the year ending at Lady day, 1773.					
<b>HEREDITARY REVENUE.</b>									
Light-house duties	-	-	-	451	13	6	495	8	2½
Casual revenue	{	Antient part		1,142	5	1	1,060	8	9
		Modern part		3,729	7	3½	5,179	19	8½
Crown-rents, composition-rents, and quit-rents	-	-	-	64,084	5	8½	64,076	6	6½
Customs inwards	-	-	-	199,368	12	7½	232,767	15	9½
Customs outwards	-	-	-	38,850	16	1½	37,397	10	2
Imported excise	-	-	-	146,461	11	2½	151,661	9	4½
Inland excise	-	-	-	70,319	7	9	74,991	5	4
Ale licences	-	-	-	7,898	9	8½	7,887	6	0½
Wine and strong water licences	-	-	-	21,012	0	0	21,309	13	4
Hearth money	-	-	-	58,439	18	6	59,938	10	6
Residue of the duties on teas	-	-	-	4,799	17	6	6,638	4	6
Prizage	-	-	-	3,797	10	0	4,335	0	0
£.				620,355	14	11	667,738	18	4
<b>ADDITIONAL DUTIES.</b>									
Tobacco	-	-	-	66,240	0	3	68,971	5	8
Wine	-	-	-	16,429	11	0	19,454	12	3
Spirits	-	-	-	83,080	9	0	71,305	11	6
Muslin	-	-	-	4,056	12	11	6,414	14	8
Foreign paper	-	-	-	596	18	4	739	5	8
Molasses	-	-	-	1	13	0			
East India silk and stuffs	-	-	-	42	7	6	36	12	4
Ale, beer, and strong waters	-	-	-	48,971	3	10½	53,274	14	7½
£.				219,418	16	8½	200,190	16	9



**An ABSTRACT of the Expence of MANAGEMENT of BOUNTIES, DRAWBACKS, &c. for Two Years, ending the 25th of March, 1773, paid out of the Revenue in transitu.**

	In the year ending the 25th March, 1772.	In the year ending the 25th March, 1773.
Salaries to officers on the revenue establishments - - -	80,720 12 2½	88,847 0 5½
Incidental charges - - -	26,052 13 8¼	31,529 6 7½
Officers rewards for tobacco and tea seized and sold - - -	255 13 11¼	
1 Portage bills - - -	1,944 14 4	2,145 18 0
2 Re-payments to merchants - -	7,917 15 10	5,398 2 2
Wine warrants to privy councilors - - -	916 19 0	923 5 0
Light-house expences - - -	1,446 7 9	1,270 10 8
Salaries to hearth-money officers	6,308 0 0	6,367 18 4½
Allowance claimed on hearth-money collectors and gaugers balances - - }	351 11 2½	1,769 8 6
Hearth-money, incidents, and constable - - -	957 11 11¼	940 17 3½
Arrears of inland excise - - -	21 5 8¼	928 6 9½
£.	126,893 5 8	140,120 13 11
<b>B O U N T I E S.</b>		
For convicting burglary (perpetual) - - -	- - -	35 0 0
Flax seed imported } 21 years }	6,874 6 9	9,405 2 7
Flax seed exported } from 1763 }	- - -	52 0 0
Land carriage of corn, &c. to Dublin (perpetual) - - -	39,560 15 3	44,508 16 4
Irish coals brought to Dublin by sea (21 years from 1772) - -	113 11 0	209 11 8
Fishing Busses } 14 years }	9,422 2 5	11,012 12 4
Irish cured fish exported } from 1766 }	511 9 10	663 15 2½
Irish fish and whalebone - - -	100 5 4	
£.	56,584 10 7	65,886 18 1¼
<b>3 D R A W B A C K S</b>		
<b>ON THE ADDITIONAL DUTIES.</b>		
Tobacco - - - - -	1,862 11 0½	911 3 5
Wine - - - - -	193 7 3	199 15 0
Spirits - - - - -	4,222 18 1	1,476 12 3
Muffin - - - - -	11 15 4	1 15 5
Foreign paper - - - - -	14 15 3	
£.	6,305 6 11¼	2,589 6 1

## 1,—2,—3. EXPLANATION.

1st. A portage bill is an allowance to masters of ships of one pound for every hundred pounds of custom duty paid on the goods which they have brought in their vessels. This allowance is intended as an encouragement to masters of ships to make a faithful return of their cargo, and as a recompence for the charges they are at in maintaining the officers who are put on board their ships for taking an account of the cargo, and preventing any part of it from being clandestinely landed. When masters of vessels don't conduct themselves to the satisfaction of the commissioners, the portage bills are refused them.


2d. Drawbacks and re-payments to merchants.

When certain goods, which have been imported and then paid custom, are exported within a limited time, the merchant draws back half that duty which was paid on importation. This is the article that makes up the re-payments to merchants. When goods have been imported, and then paid excise, are exported, the merchant draws back the whole of that duty which was paid on importation.—This is another article that makes up the re-payments to merchants.

The drawback of half the custom is by a special clause in the act of customs, page 481, vol. ii. rule 4. The drawback of the whole excise is upon this principle, that excise being only payable when the goods are sold by the wholesale merchant to the retailer, for the purpose of consumption—the merchant importer had a right to give bond for the duty, and to have that bond cancelled in case he chose at any time rather to re-ship his goods, and send them out of the country, than dispose of them at home. There are some few other articles that assist to compose the re-payments, such as goods on examination being found unmerchantable, or not to be so great in number as the entry has been passed for : but these are very few, and very accidental.

*Note.*—Re-payments to merchants, and drawbacks, are the same, except that the latter relate to the additional duties only, which are levied in the mode prescribed by the excise laws.

AN ABSTRACT of the CIVIL ESTABLISHMENT, as it  
stood in the years 1767 and 1772.

				Michaelmas, 1767.	Michaelmas, 1772.
Exchequer -	-	-	-	6,207 10 2	6,547 10 2
King's bench -	-	-	-	2,749 5 1	2,749 5 1
Chancery -	-	-	-	3,617 19 11	3,617 19 11
Common pleas -	-	-	-	2,607 10 0	2,607 10 0
State officers -	-	-	-	7,503 8 6	7,503 8 6
Incidents -	-	-	-	13,819 18 10 $\frac{1}{2}$	15,643 17 0 $\frac{3}{4}$
Custom officers -	-	-	-	2,288 6 8	2,688 6 8
Perpetuities -	-	-	-	1,156 16 7	1,456 16 7
Commissioners of appeals -	-	-	-	600 0 0	1,500 0 0
Non-conforming ministers -	-	-	-	1,200 0 0	1,200 0 0
Concordatum -	-	-	-	5,000 0 0	5,000 0 0
Commissioners of barracks, &c.	-	-	-	3,150 0 0	3,150 0 0
Court of admiralty -	-	-	-	300 0 0	300 0 0
Commissioners of accounts -	-	-	-	— —	2,800 0 0
Pensions -	-	-	-	83,541 7 6	80,249 17 6
French pensions -	-	-	-	811 7 6	701 13 9
£.	-	-	-	134,553 10 9 $\frac{1}{2}$	137,716 5 2 $\frac{3}{4}$

An

**An ABSTRACT of the MILITARY ESTABLISHMENT, as  
it stood in the years 1767 and 1772.**

	Michaelmas, 1767.			Michaelmas, 1772.		
General officers - - - -	28,611	18	4	25,874	8	4
Military contingencies - -	3,000	0	0	3,000	0	0
Military incidents - - -	60	0	0	60	0	0
Four regiments of horse - -	41,074	13	4	41,074	13	4
Eight ditto — of dragoons -	71,044	4	2	71,044	4	2
Thirty battalions of foot, 1767 - - - - -	236,145	17	6	275,602	7	6
Twenty-seven battalions of foot only, 1772 - - - }						
WARRANT-MEN.						
Four regiments of horse - -	3,212	0	0	3,212	0	0
Eight ditto of dragoons - -	4,964	0	0	4,964	0	0
Thirty ditto of foot - - -	9,855	0	0	9,855	0	0
BATTLE-AXE GUARDS -	1,891	18	4	1,891	18	4
Additional pay in Dublin - -	3,672	1	0½	3,672	1	0½
Governors of garrisons - -	3,503	5	0	3,503	5	0
Fire and candle for guards, &c.	166	0	0	166	0	0
Military pensions - - - -	3,686	8	4	5,509	13	4
Half-pay - - - - -	35,068	2	8½	27,474	12	3½
Barracks - - - - -	13,336	10	0	13,336	10	0
Widows of officers - - - -	5,569	4	0	5,569	4	0
£.	464,861	2	9	495,809	17	4

N. B. To this must be added the establishment of the ordnance, which, with the contingencies, amounts to about £. 17,000 per annum.



# REVENUE and CHARGE of the GOVERNMENT of IRELAND and Lady-day, 1867.

THE NATION D

CIVIL LIST.	Two years to Lady-day, 1867.			Two years to Lady-day, 1867.
Exchequer - - - - -	13,242	1	8 $\frac{3}{4}$	12,333
King's-bench - - - - -	5,498	10	2	5,498
Chancery - - - - -	7,235	19	10	7,235
Common-pleas - - - - -	5,215	0	0	5,215
State officers - - - - -	14,720	19	10 $\frac{1}{2}$	15,000
Incidents - - - - -	24,859	11	5 $\frac{3}{4}$	27,600
Custom officers - - - - -	3,398	8	8 $\frac{1}{4}$	4,500
Perpetuities - - - - -	2,313	13	2	2,313
Commissioners of Appeals - - - - -	1,200	0	0	1,500
Non-conforming Ministers - - - - -	2,400	0	0	2,400
Concordatum - - - - -	10,000	0	0	10,000
Pensions - - - - -	159,338	6	11 $\frac{1}{2}$	167,700
French Pensioners - - - - -	1,665	15	0	1,665
Commissioners of the barracks - - - - -	6,300	0	0	6,300
Court of admiralty - - - - -	600	0	0	600
	257,988	6	10 $\frac{3}{4}$	270,000
				257,900
				12,000
MILITARY ESTABLISHMENT.	Two years to Lady-day, 1867.			Two years to Lady-day, 1867.
General officers - - - - -	57,215	10	0	54,700
Horse, foot, and dragoons - - - - -	690,473	8	4	689,100
Warrant-men - - - - -	36,062	0	0	36,000
Battle-axe guards - - - - -	3,783	16	8	3,700
Ordnance and its contingencies - - - - -	43,007	18	7	34,500
Additional pay in Dublin - - - - -	7,523	6	4	8,000
Garrisons and their contingencies - - - - -	7,458	10	0	7,300
Pensions - - - - -	6,521	3	3	7,700
Half-pay officers - - - - -	75,150	15	9 $\frac{1}{2}$	69,200
Military contingencies - - - - -	6,000	0	0	6,000
Barracks - - - - -	26,673	0	0	26,600
Widows of officers - - - - -	11,138	8	0	11,100
	971,007	16	11 $\frac{1}{2}$	954,400
	954,426	15	2 $\frac{1}{2}$	
	16,581	1	9	

IRELAND for two years, ending Lady-day, 1767,  
ay, 1769.

## N D E B T O R.

Two years to Lady-day, 1769.	Increase.	Decrease.
12,328 7 10 $\frac{1}{2}$	— —	913 13 10 $\frac{1}{4}$
5,498 10 2		
7,235 19 10		
5,215 0 0		
15,006 17 0	285 17 1 $\frac{1}{2}$	
27,636 10 9 $\frac{1}{4}$	2,776 19 3 $\frac{1}{2}$	
4,566 4 7 $\frac{1}{4}$	1,167 15 11	
2,342 16 10 $\frac{1}{4}$	29 3 8 $\frac{1}{4}$	
1,577 11 9	377 11 9	
2,400 0 0		
10,000 0 0		
167,725 10 1 $\frac{1}{2}$	8,387 3 2	
1,606 16 9	— —	58 18 3
6,300 0 0		
600 0 0		
270,040 5 8 $\frac{3}{4}$	13,024 10 11 $\frac{1}{4}$	972 12 1 $\frac{1}{4}$
257,988 6 10 $\frac{3}{4}$	972 12 1 $\frac{1}{4}$	
12,051 18 10	12,051 18 10	
54,703 16 8	— —	2,511 13 4
689,111 9 0	— —	1,361 19 4
36,062 0 0		
3,783 16 8		
34,539 14 0 $\frac{1}{2}$	— —	8,468 4 6 $\frac{1}{2}$
8,090 10 0	567 3 8	
7,395 10 0	— —	63 0 0
7,720 4 7	1,199 1 4	
69,208 6 3	— —	5,942 9 6 $\frac{1}{2}$
6,000 0 0		
26,673 0 0		
11,138 8 0		
954,426 15 2 $\frac{1}{2}$	1,766 5 0	18,347 6 9
		1,766 5 0
		16,581 1 9

THE

EXTRAORDINARY PAYMENTS.		Two years to Lady-day, 1767.			Two
Payments pursuant to act of parliament		120,489	0	10 $\frac{1}{4}$	125
King's letters - - - - -		123,055	5	7 $\frac{1}{2}$	113
Exceedings on {	Concordatum - - -	35,093	4	0 $\frac{1}{4}$	31
	Military contingencies	6,145	18	2	6
	Barracks - - - -	34,860	14	2 $\frac{1}{4}$	31
Commissioners of accompts - - - -		1,755	0	0	1
Prizage and Fees - - - - -		8,247	8	4	8
Bounty to the linen manufacture - -		8,000	0	0	8
		337,646	11	2 $\frac{1}{2}$	327
		327,094	15	0 $\frac{1}{2}$	
		10,551	16	1 $\frac{1}{4}$	

## ON DEBTOR.

Two years to Lady-day, 1769.	Increase.	Decrease.
125,458 14 11	4,969 14 $0\frac{3}{4}$	
113,192 3 $7\frac{3}{4}$	— —	9,863 2 0
31,619 17 $5\frac{1}{4}$	— —	3,473 6 7
6,821 15 $3\frac{1}{4}$	675 17 $1\frac{1}{4}$	
31,844 15 $4\frac{1}{2}$	— —	3,015 18 $9\frac{3}{4}$
1,910 0 0	155 0 0	
8,247 8 5	0 0 1	
8,000 0 0		
327,094 15 $0\frac{3}{4}$	5,800 11 3	16,352 7 $4\frac{3}{4}$
		5,800 11 3
		10,551 16 $1\frac{3}{4}$





## N CREDITOR.

Two years to Lady-day 1769.	Increafe.	Decreafe.
423,793 8 $6\frac{3}{8}$	3,942 11 $1\frac{3}{8}$	
79,799 8 $9\frac{1}{2}$	7,751 5 $5\frac{1}{2}$	
312,499 19 8	— —	8,225 12 $8\frac{1}{2}$
10,157 2 1	— —	55 1 1
925 7 $9\frac{1}{2}$	— —	58 15 $0\frac{1}{2}$
9,782 18 $9\frac{3}{8}$	— —	677 4 3
2,543 18 8	506 12 4	
163,322 8 $2\frac{1}{2}$	— —	2,525 4 $11\frac{3}{4}$
20,837 18 $11\frac{1}{4}$	104 15 9	
32,189 9 0	3,521 19 4	
128,540 10 $3\frac{1}{8}$	— —	162 1 $1\frac{3}{8}$
116,292 8 0	1,363 1 5	
68 5 0	— —	50 8 $10\frac{1}{2}$
9,075 1 11	9,075 1 11	
1,309,828 5 $7\frac{5}{8}$	26,265 7 $3\frac{7}{8}$	11,754 8 $0\frac{5}{8}$
1,295,317 6 $4\frac{3}{8}$	11,754 8 $0\frac{3}{8}$	
14,510 19 $3\frac{2}{8}$	14,510 19 $3\frac{2}{8}$	
1,309,828 5 $7\frac{5}{8}$	14,510 19 $3\frac{2}{8}$	
340,225 0 $5\frac{1}{2}$	28,945 15 6	
969,603 5 $2\frac{1}{8}$	14,510 19 $3\frac{2}{8}$	14,434 16 $2\frac{6}{8}$

ADDITIONAL DUTIES.	Two years to Lady-day 1767.		Two
Tobacco - - - -	132,678	0 2 $\frac{1}{2}$	
Wine licence duty - - - -	40,615	8 10	
Spirits - - - -	154,428	18 5	
Muslin - - - -	5,102	14 10	
Foreign paper - - - -	1,033	17 9	
Cambric - - - -	2,340	3 5	
Ale, beer, and strong waters -	135,039	5 11 $\frac{3}{4}$	
East India goods - - -	2	5 —	
<hr/>			
Hoops exported - - - -	471,240	14 5 $\frac{1}{4}$	
<hr/>			
Drawbacks - - - -	6,765	7 3	
<hr/>			
	464,475	7 2 $\frac{1}{4}$	
<hr/>			
Poundage of additional duties -	12,791	13 5 $\frac{1}{2}$	
Ditto of the poundage fee - -	319	15 10	

## ON CREDITOR.

Two years to Lady-day 1769.	Increase.	Decrease.
119,731 17 1	— —	12,946 3 $1\frac{1}{2}$
39,653 16 3	— —	961 12 7
177,670 3 $10\frac{1}{2}$	23,241 5 $5\frac{1}{2}$	
7,362 14 5	2,259 19 7	
1,572 16 2	538 18 5	
1,293 2 —	— —	1,047 1 5
134,683 10 10	— —	355 15 $1\frac{3}{4}$
28 11 10	26 6 10	
2 — —	2 — —	
481,998 12 $5\frac{1}{2}$	26,068 10 $3\frac{1}{2}$	15,310 12 $3\frac{1}{4}$
7,718 19 3	953 12 —	
474,279 13 $2\frac{1}{2}$	25,114 18 $3\frac{1}{2}$	
464,475 7 $2\frac{1}{4}$	15,310 12 $3\frac{1}{4}$	
9,804 6 $0\frac{1}{4}$	9,804 6 $0\frac{1}{4}$	
10,329 10 7	— —	2,462 2 $10\frac{1}{2}$
258 4 $9\frac{1}{4}$	— —	61 11 $0\frac{3}{4}$

INCREASE



## INCREASE and DECREASE, shewing the CAUSE

Debt at Lady-day, 1767	-	-	581,964	3	9 $\frac{3}{8}$	Decrease
Increase of the civil list	-	-	12,051	18	10	Decrease
Ditto of the management of the hereditary revenue	-	-	28,945	15	6	Increase
Decrease of poundage and additional duties	-	-	2,462	2	10 $\frac{1}{2}$	Increase
Ditto poundage fee	-	-	61	11	0 $\frac{1}{4}$	Receipt
Revenue in two years, to Lady-day 1767, less than the charge	-	-	105,017	17	2 $\frac{1}{8}$	the Surplus
			730,503	9	2 $\frac{6}{8}$	
			101,619	11	4	
Debt at Lady-day 1769	-	-	628,883	17	10 $\frac{6}{8}$	

## IN ANOTHER

Debt at Lady-day, 1767	-	-	581,964	3	9 $\frac{3}{8}$	Here
Civil list	-	-	270,040	5	8 $\frac{3}{4}$	Addi
Military list	-	-	954,426	15	2 $\frac{1}{2}$	Poun
King's letters and extra payments	-	-	327,094	15	0 $\frac{3}{4}$	Rece
			2,133,525	19	9 $\frac{3}{8}$	pu
						Surpl
						Debt

## the CAUSE of the DEBT at Lady-day, 1769.

Decrease of the military list - -	16,581	1	9
Decrease of extra payments - -	10,551	16	$1\frac{1}{2}$
Increase of the hereditary revenue	14,510	19	$3\frac{1}{2}$
Increase of additional duties -	9,804	6	$0\frac{1}{4}$
Received from the directors of } the public coal-yards - - }	2,072	4	5
Surplus of the loan duties - - -	48,099	3	$8\frac{1}{2}$
	101,619	11	4

## OTHER LIGHT.

Hereditary revenue - - -	969,603	5	$2\frac{3}{4}$
Additional duties - - -	474,279	13	$2\frac{1}{2}$
Poundage of ditto, and fee - -	10,587	15	$4\frac{1}{4}$
Received from the directors of the } public coal-yards - - }	2,072	4	5
Surplus of the loan duties - - -	48,099	3	$8\frac{1}{2}$
	1,504,642	1	$10\frac{5}{8}$
Debt at Lady-day 1769 - - -	628,883	17	$10\frac{5}{8}$
	2,133,525	19	$9\frac{1}{2}$

( 1

1769. CHARGE OF GOVERNMENT.

Two years to Lady - day 1769,	{	Civil list - -	270,040	5	8 $\frac{3}{4}$
		Military list -	954,426	15	2 $\frac{1}{2}$
		Extra payments -	327,094	15	0 $\frac{3}{4}$

£. 1,551,561 16 —

Debt of the nation at Lady-day 1767 - - -  
Produce of the revenue in two years, to Lady-day 1769, less

Deduct, received from the directors of the public coal-yards

Deduct, surplus of the loan duties, applicable only to the d

Debt of the nation at Lady-day 1769

## PRODUCE OF THE REVENUE.

PRODUCE OF THE REVENUE.							
5	8 $\frac{3}{4}$	Two years to Lady-day 1769.	{	Hereditary revenue	969,603	5	2 $\frac{1}{2}$
15	2 $\frac{1}{2}$			Additional duties	474,279	13	2 $\frac{1}{2}$
5	0 $\frac{3}{4}$			Poundage on ditto,			
				and poundage fee	10,587	15	4 $\frac{1}{4}$
16	—				1,454,470	13	8 $\frac{7}{8}$
				Produce of the revenue in two years, to Lady-day 1769, less than the charge of government }	97,091	2	3 $\frac{1}{8}$
					1,551,561	16	—

769, less than the charge of government	—	—	—	—	581,964	3	9 $\frac{3}{8}$
					97,091	2	3 $\frac{1}{8}$
al-yards	—	—	—	—	679,055	6	0 $\frac{1}{2}$
					2,072	4	5
to the discharge of the loan	—	—	—	—	676,983	1	7 $\frac{1}{2}$
					48,099	3	8 $\frac{3}{4}$
1769	—	—	—	—	£. 628,883	17	10 $\frac{1}{4}$

REVENUE



# REVENUE and CHARGE of the GOVERNMENT of IRELAND and Lady-day, 1771.

THE NATION

	Two years to Lady-day 1769.			Two years to Lady-day 1771.		
CIVIL LIST.						
Exchequer - - - -	12,328	7	10 $\frac{1}{2}$	12,769		
King's-bench - - - -	5,498	10	2	5,498		
Chancery - - - -	7,235	19	10	7,235		
Common-pleas - - - -	5,215	0	0	5,215		
State officers - - - -	15,006	17	0	15,006		
Incidents - - - -	27,636	10	9 $\frac{1}{4}$	29,939		
Custom officers - - - -	4,566	4	7 $\frac{1}{4}$	5,168		
Perpetuities - - - -	2,342	16	10 $\frac{1}{4}$	2,913		
Commissioners of appeals - -	1,577	11	9	3,000		
Non-conforming ministers - -	2,400	0	0	2,400		
Concordatum - - - -	10,000	0	0	10,000		
Pensions - - - -	167,725	10	1 $\frac{1}{2}$	165,211		
French pensioners - - - -	1,606	16	9	1,419		
Commissioners of the barracks -	6,300	0	0	6,300		
Court of admiralty - - - -	600	0	0	600		
	270,040	5	8 $\frac{3}{4}$	272,678		
				270,040		
				2,637		
MILITARY ESTABLISHMENT.						
General officers - - - -	54,703	16	8	51,158		
Horse, foot, and dragoons - -	689,111	9	0	718,296		
Warrant-men - - - -	36,062	0	0	34,814		
Battle-axe guards - - - -	3,783	16	8	3,783		
Ordnance and its contingencies -	34,539	14	0 $\frac{1}{2}$	33,718		
Additional pay in Dublin - -	8,090	10	0	9,259		
Garrisons and their contingencies	7,395	10	0	7,403		
Pensions - - - -	7,720	4	7	8,942		
Half-pay officers - - - -	69,208	6	3	65,727		
Military contingencies - - - -	6,000	0	0	6,000		
Barracks - - - -	26,673	0	0	26,673		
Widows of officers - - - -	11,138	8	0	11,138		
	954,426	15	2 $\frac{1}{2}$	976,917		
				954,426		
				22,490		

ELAND for two years, ending Lady-day, 1769,  
day, 1771.

ON DEBTOR.

years to Lady-day 1771.	Increase.	Decrease.
12,769 4 2 $\frac{1}{2}$	440 16 4	
5,498 10 2		
7,235 19 10		
5,215 0 0		
15,006 17 0		
29,939 0 7	2,302 9 9 $\frac{3}{4}$	
5,168 4 8	602 0 0 $\frac{3}{4}$	
2,913 11 0 $\frac{3}{4}$	570 14 2 $\frac{1}{2}$	
3,000 0 0	1,422 8 3	
2,400 0 0		
10,000 0 0		
65,211 18 1 $\frac{1}{2}$	— —	2,513 12 0
1,419 14 9 $\frac{1}{2}$	— —	187 1 11 $\frac{1}{2}$
6,300 0 0		
600 0 0		
72,678 0 5 $\frac{1}{4}$	5,338 8 8	2,700 13 11 $\frac{1}{2}$
70,040 5 8 $\frac{3}{4}$	2,700 13 11 $\frac{1}{2}$	
2,637 14 8 $\frac{1}{2}$	2,637 14 8 $\frac{1}{2}$	
1,158 6 8	— —	3,545 10 0
8,296 12 2	29,185 3 2	
4,814 12 0	— —	1,247 8 0
3,783 16 8		
3,718 19 0 $\frac{1}{2}$	— —	820 15 0
9,259 16 1	1,169 6 1	
7,403 10 0	8 0 0	
8,942 19 1 $\frac{1}{4}$	1,222 14 6 $\frac{1}{4}$	
5,727 8 5 $\frac{1}{2}$	— —	3,480 17 9 $\frac{1}{2}$
6,000 0 0		
6,673 0 0		
1,138 8 0		
6,917 8 2 $\frac{3}{4}$	31,585 3 9 $\frac{1}{4}$	9,094 10 9 $\frac{1}{2}$
4,426 15 2 $\frac{1}{2}$	9 094 10 9 $\frac{1}{2}$	
2,490 12 11 $\frac{3}{4}$	22,490 12 11 $\frac{3}{4}$	

THE

## EXTRA PAYMENTS.

		Two years to Lady-day, 1769.		
Payments pursuant to act of parliament		125,458	14	11
King's letters - - - - -		113,192	3	7 $\frac{3}{4}$
Exceedings on {	Concordatum - - -	31,619	17	5 $\frac{1}{4}$
	Military contingencies	6,821	15	3 $\frac{1}{4}$
	Barracks - - - - -	31,844	15	4 $\frac{1}{2}$
Commissioners of accounts - - - - -		1,910	0	0
Prizage and fees - - - - -		8,247	8	5
Bounty to the linen manufacture - - -		8,000	0	0
		327,094	15	0 $\frac{3}{4}$

## TION DEBTOR.

Lady-	Two years to Lady-			Increase.		Decrease.
	day, 1771.					
11	113,050	5	$2\frac{1}{2}$	—	—	12,408 9 $8\frac{1}{2}$
$7\frac{3}{4}$	161,266	1	$10\frac{1}{4}$	48,073	18 $2\frac{1}{2}$	
$5\frac{1}{4}$	31,822	4	6	202	7 $0\frac{1}{4}$	
$3\frac{1}{4}$	9,214	5	$11\frac{1}{4}$	2,392	10 8	
$4\frac{1}{2}$	39,667	11	$3\frac{3}{4}$	7,822	15 $11\frac{1}{4}$	
0	2,730	0	0	820	0 0	
5	8,247	8	5			
0	8,000	0	0			
$0\frac{3}{4}$	373,997	17	$2\frac{3}{4}$	59,311	11 $10\frac{1}{2}$	12,408 9 $8\frac{1}{2}$
	327,094	15	$0\frac{3}{4}$	12,408	9 $8\frac{1}{2}$	
	46,903	2	2	46,903	2 2	



## THE NATION CR

HEREDITARY REVENUE.		Two years to Lady-day 1769.		Two Years
Customs inwards	- - -	423,793	8 $6\frac{1}{8}$	410,
Customs outwards	- - -	79,799	8 $9\frac{1}{2}$	73,
Imported excise	- - -	312,499	10 8	299,
Prizage	- - -	10,157	2 1	8,
Light-house Duties	- - -	925	7 $9\frac{1}{2}$	
Fines, seizures, and forfeitures	- - -	9,782	18 $9\frac{3}{4}$	6,
Casualties	- - -	2,543	18 8	1,
Inland excise	- - -	163,322	8 $2\frac{1}{2}$	150,
Ale licences	- - -	20,837	18 $11\frac{1}{4}$	17,
Wine and strong Water licences	- - -	32,189	9 0	46,
Quit and crown rents	- - -	128,540	10 $3\frac{1}{8}$	128,
Hearth money	- - -	116,292	8 0	117,
Amount of bills inclosed to the collector of Dublin, in an anonymous letter	- - - }	68	5 0	—
Residue of the duties on teas from Christmas 1767, to Lady- day 1769	- - - }	9,075	1 11	
		1,309,828	5 $7\frac{5}{8}$	
Duties on teas, including £. 49 18 s. 1 d. short produced of the sum applicable to the he- reditary revenue, from Christ- mas 1767 to Lady-day 1769	- - - }	—	—	14,
Arrears of excise received	- - -	—	—	
		1,276,711	11 $9\frac{6}{8}$	1,276,
		33,116	13 $9\frac{7}{8}$	
		1,309,828	5 $7\frac{5}{8}$	1,276,
Deduct management	- - -	340,225	0 $5\frac{1}{2}$	341,
		969,603	5 $2\frac{1}{8}$	935,
		935,668	9 $3\frac{1}{8}$	
Produce of net hereditary reve- nue less in two years to Lady- day 1771	- - - }	33,934	15 $10\frac{6}{8}$	—

## N CREDITOR.

Two Years to Lady-day 1771.			Increase.		Decrease.		
410,761	14	11 $\frac{4}{8}$	—	—	13,031	13	67 $\frac{7}{8}$
73,103	0	6	—	—	6,696	8	3 $\frac{1}{2}$
299,326	15	10 $\frac{1}{2}$	—	—	13,173	3	9 $\frac{1}{2}$
8,855	7	7	—	—	1,301	14	6
865	12	4 $\frac{1}{2}$	—	—	59	15	5
6,593	13	6 $\frac{5}{8}$	—	—	3,189	5	2 $\frac{5}{8}$
1,853	5	5	—	—	690	13	3
150,375	1	3 $\frac{1}{2}$	—	—	12,947	6	11
17,808	9	10 $\frac{1}{2}$	—	—	3,029	9	10 $\frac{3}{4}$
46,079	12	2	13,890	3 2			
128,522	2	1 $\frac{5}{8}$	—	—	18	8	1 $\frac{4}{8}$
117,796	18	0	1,504	10 0			
—	—	—	—	—	68	5	0
14,649 18 1			5,574 16 2				
120 0 0			120 0 0				
1,276,711	11	9 $\frac{6}{8}$	21,089	9 4	54,206	3	17 $\frac{7}{8}$
					21,089	9	4
					33,116	13	9 $\frac{7}{8}$
1,276,711	11	9 $\frac{6}{8}$	—	—	33,116	13	9 $\frac{7}{8}$
341,043	2	6 $\frac{1}{8}$	818	2 0 $\frac{7}{8}$			
935,668	9	3 $\frac{3}{8}$	—	—	818	2	0 $\frac{7}{8}$
—	—	—	—	—	33,934	15	10 $\frac{6}{8}$

CHARGE

ADDITIONAL DUTIES.		Two years to Lady-day, 1769.			
Tobacco	- - - - -	119,731	17	1	
Wine, first duty	- - - - -	39,653	16	3	
Spirits	- - - - -	177,670	3	10 $\frac{1}{2}$	
Muffin	- - - - -	7,362	14	5	
Foreign paper	- - - - -	1,572	16	2	
Cambric	- - - - -	1,293	2	0	
Ale, beer, and strong waters	- - - - -	134,683	10	10	
East-India goods	- - - - -	28	11	10	
Hoops exported	- - - - -	2	0	0	
		481,998	12	5 $\frac{1}{2}$	
Romalls	- - - - -	—	—	—	
Molasses	- - - - -	—	—	—	
		7,718	19	3	4
		474,279	13	2 $\frac{1}{2}$	4
		446,723	4	11 $\frac{1}{4}$	
Produce of net additional duties left in } two years, to Lady-day, 1771 - }		27,556	8	3 $\frac{1}{4}$	
Poundage of additional duties	- - -	10,329	10	7	
Ditto poundage fee	- - -	258	4	9 $\frac{1}{4}$	

## ON CREDITOR.

ady-	Two years to Lady-day, 1771.	Increase.	Decrease.
1	136,906 17 11	17,175 0 10	
3	36,175 13 6	— —	3,478 2 9
10 $\frac{1}{2}$	161,695 17 5	— —	15,974 6 $5\frac{1}{2}$
5	6,355 2 7	— —	1,007 11 10
2	1,291 4 3	— —	281 11 11
0	0 1 9	— —	1,293 0 3
10	112,489 11 $6\frac{3}{4}$	— —	22,193 19 $3\frac{1}{4}$
10	4 1 0	— —	24 10 10
0	— —	— —	2 0 0
5 $\frac{1}{2}$	0 15 0	0 15 0	
	36 5 9	36 5 9	
3	454,955 10 $8\frac{3}{4}$	17,212 1 7	44,255 3 $3\frac{3}{4}$
	8,232 5 $9\frac{1}{2}$	513 6 $6\frac{1}{2}$	17,212 1 7
2 $\frac{1}{2}$	446,723 4 $11\frac{1}{4}$	— —	27,043 1 $8\frac{3}{4}$
11 $\frac{1}{4}$			513 6 $6\frac{1}{2}$
3 $\frac{1}{4}$	— —	— —	27,556 8 $3\frac{1}{4}$
7	12,727 14 7	2,398 4 0	
9 $\frac{1}{4}$	318 3 $10\frac{1}{4}$	59 19 1	



## INCREASE and DECREASE, shewing t

Debt at Lady Day, 1769	- -	628,883	17	10
Increase of the civil list	- -	2,637	14	8
Ditto of the military establish- ment	- - } - - }	22,490	12	11
Ditto of extra payments	- -	46,903	2	2
Ditto of the management of the hereditary revenue	- - } - - }	818	2	0
Decrease of the hereditary re- venue	- - } - - }	33,116	13	9
Ditto of additional duties	- -	27,556	8	3
Revenue in two years, to Lady day, 1769, less than the charge	- - } - - }	97,091	2	3
		859,497	14	2
		69,928	6	6
Debt at Lady day, 1771	- -	£. 789,569	7	8

## I N A N O T

Debt at Lady-day, 1769	- -	628,883	17	10
Civil list	- -	272,678	0	5
Military list	- -	976,917	8	2
King's letters and extra pay- ments	- - } - - }	373,997	17	2
		£. 2,252,477	3	9

ewing the CAUSE of the DEBT at Lady-day, 1771.

17	10 $\frac{6}{8}$	Increase of poundage of addi-	}	2,398	4	0
14	8 $\frac{1}{2}$	tional duties - - -				
		Ditto of poundage fee - - -		59	19	1
12	11 $\frac{3}{4}$	Received from the directors of	}	3,142	16	5 $\frac{1}{2}$
2	2	the public coal-yards - -				
2	0 $\frac{7}{8}$	Ditto balance of rents set apart	}	508	11	8 $\frac{3}{4}$
		for Duncannon fort - -				
13	9 $\frac{7}{8}$	Ditto from Great Britain, on	}	6,548	3	1 $\frac{1}{2}$
		account of subsistence and				
8	3 $\frac{1}{4}$	levy money for drafts - -	}	57,270	12	1 $\frac{1}{4}$
		Surplus of loan duties - -				
2	3 $\frac{1}{8}$					
				<hr/>		
				£. 69,928	6	6
				<hr/>		
14	2 $\frac{1}{8}$					
6	6					
				<hr/>		
7	8 $\frac{1}{8}$					

NOTHER LIGHT.

17	10 <sup>6</sup> / <sub>8</sub>	Hereditary revenue	-	-	935,668	9	3 <sup>3</sup> / <sub>8</sub>
0	5 <sup>1</sup> / <sub>4</sub>	Additional duties	-	-	446,723	4	11 <sup>1</sup> / <sub>4</sub>
8	2 <sup>1</sup> / <sub>4</sub>	Poundage of ditto, and fee	-	-	13,045	18	5
17	2 <sup>3</sup> / <sub>4</sub>	Received from the directors of the public coal-yards	-	-	3,142	16	5 <sup>1</sup> / <sub>2</sub>
Ditto balance of rents set apart for Duncannon fort				-	508	11	8 <sup>3</sup> / <sub>4</sub>
3	9	Ditto from Great Britain, upon account of subsistence and levy money for drafts	-	-	6,548	3	1 <sup>1</sup> / <sub>2</sub>
Surplus of loan duties				-	57,270	12	1 <sup>1</sup> / <sub>4</sub>
Debt at Lady day, 1771				-	1,462,907	16	0 <sup>7</sup> / <sub>8</sub>
				-	789,569	7	8 <sup>1</sup> / <sub>8</sub>
					£. 2,252,477	3	9

1771.

## 1771. CHARGE OF GOVERNMENT.

Two years to Lady day, 1771.	{	Civil list - - -	272,678	0	5 $\frac{1}{4}$
		Military list - -	976,917	8	2 $\frac{3}{4}$
		Extra payments -	373,997	17	2 $\frac{3}{4}$
			<u>1,623,593</u>	5	10 $\frac{2}{8}$

Debt of the nation at Lady-day, 1769 - - - - -  
Produce of the revenue in two years, to Lady-day, 1771, less than

Deduct, received from the directors of the public coal-yards -  
Ditto, balance of the rents of the lands set apart for the support of  
non fort - - - - -  
Ditto, the balance of government's account of subsistence and levy m  
to regiments embarked on foreign service, and which have been  
from Great Britain for regiments landed in this kingdom -

Deduct, surplus of the loan duties, applicable only to the discharge of

Debt of the nation at Lady-day, 1771 - - - - -

## PRODUCE OF THE REVENUE.

Two years to Lady day, 1771.	{	Hereditary revenue	935,668	9	3 $\frac{3}{8}$	
		Additional duties	446,723	4	11 $\frac{1}{4}$	
		Poundage on do.				
		and poundage fee - - -	13,045	18	5 $\frac{1}{4}$	
			<hr/>			
			1,395,437	12	7 $\frac{7}{8}$	
Produce of the revenue in two years, to Lady day, 1771, less than the charge of government	{		228,155	13	2 $\frac{3}{8}$	
		<hr/>				
			1,623,593	5	10 $\frac{2}{8}$	
<hr/>						
			628,883	17	10 $\frac{6}{8}$	
less than the charge of government -			228,155	13	2 $\frac{3}{8}$	
			<hr/>			
			857,039	11	1 $\frac{1}{8}$	
<hr/>						
Support of Duncan-	{	3,142	16	5 $\frac{1}{2}$		
		508	11	8 $\frac{3}{4}$		
		and levy money, paid have been received	6,548	3	1 $\frac{1}{2}$	
			<hr/>			
			10,199	11	3 $\frac{6}{8}$	
			<hr/>			
			846,839	19	9 $\frac{3}{8}$	
charge of the loan - - -			57,270	12	1 $\frac{2}{8}$	
			<hr/>			
			£. 789,569	7	8 $\frac{1}{8}$	

THE



# REVENUE and CHARGE of the GOVERNMENT of IRELAND and 1773

## THE NATION

CIVIL LIST.					Two years to Lady-day, 1771.	Two
Exchequer	-	-	-	-	12,769 4 2½	1
King's-bench	-	-	-	-	5,498 10 2	
Chancery	-	-	-	-	7,235 19 10	
Common-pleas	-	-	-	-	5,215 0 0	
State officers	-	-	-	-	15,006 17 0	1
Incidents	-	-	-	-	29,939 0 7	3
Custom officers	-	-	-	-	5,168 4 8	
Perpetuities	-	-	-	-	2,913 11 0¼	
Commissioners of appeals	-	-	-	-	3,000 0 0	
Non-conforming ministers	-	-	-	-	2,400 0 0	
Concordatum	-	-	-	-	10,000 0 0	1
Commissioners and overseers of barracks	-	-	-	-	6,300 0 0	
Court of admiralty	-	-	-	-	600 0 0	
Commissioners of imprest accounts	-	-	-	-	— —	
Pensions	-	-	-	-	165,211 18 1½	16
French pensions	-	-	-	-	1,419 14 9½	
				£.	272,678 0 5¼	27
MILITARY ESTABLISHMENT.						£.
General officers	-	-	-	-	51,158 6 8	4
Horse, foot, and dragoons	-	-	-	-	718,296 12 2	77
Warrant-men	-	-	-	-	34,814 12 0	3
Battle-axe guards	-	-	-	-	3,783 16 8	
Ordnance and its contingencies, with } poundage and pells fees	-	-	-	-	33,718 19 0½	3
Additional pay in Dublin	-	-	-	-	9,259 16 1	
Garrisons with their incidents	-	-	-	-	7,403 10 0	
Pensions	-	-	-	-	8,942 19 1¼	10
Half-pay officers	-	-	-	-	65,727 8 5½	5
Military contingencies	-	-	-	-	6,000 0 0	
Barracks	-	-	-	-	26,673 0 0	26
Widows of officers	-	-	-	-	11,138 8 0	11
Allowance, in lieu of stoppages from } the pay of the private men of dra- } goons and infantry	-	-	-	-	— —	2
				£.	976,917 8 2¼	1,02
						976
					£.	47

of IRELAND for two years, ending Lady-day 1771  
1773.

ION DEBTOR.

ly-	Two years to Lady-day, 1773.	Increase.	Decrease.
2½	13,255 5 ¾	486 1 1¼	
2	5,748 10 2	250 0 0	
0	7,735 19 10	500 0 0	
0	5,215 0 0		
0	14,968 19 5	— —	37 17 7
7	31,595 10 1½	1,656 9 6½	
8	5,376 13 4	208 8 8	
0¾	2,913 13 2	0 2 1¼	
0	3,000 0 0		
0	2,400 0 0		
0	10,000 0 0		
0	6,300 0 0		
0	600 0 0		
0	3,604 4 8⅞	3,604 4 8⅞	
1½	160,210 13 6¾	— —	5,001 4 6¾
9½	1,390 7 6	— —	29 7 3½
5¼	274,314 17 1¼	6,705 6 1¼	5,068 9 5¼
	272,678 0 5¼	5,068 9 5¼	
	£. 1,636 16 8	1,636 16 8	
3	47,988 6 8	— —	3,170 0 0
2	774,002 5 10¼	55,705 13 8¼	
0	35,648 18 0	834 6 0	
3	3,783 18 8	0 2 0	
1½	33,616 18 8⅞	— —	102 0 4¼
0	9,666 0 5	406 4 4	
0	7,458 6 0	54 16 0	
1¼	10,863 13 3	1,920 14 1¼	
1½	54,460 0 2	— —	11,267 8 3½
0	6,000 0 0		
0	26,673 0 0		
0	11,138 8 0		
	2,863 6 5¾	2,863 6 5¾	
¼	1,024,163 2 2¼	61,785 2 7¼	14,539 8 7¼
	976,917 8 2¼	14,539 8 7¼	
£.	47,245 14 0	47,245 14 0	

THE

EXTRA PAYMENTS.		Two years to Lady-day, 1771.			
Payments pursuant to act of parliament		113,050	5	2 $\frac{1}{2}$	
— King's letters	- - -	161,266	1	10 $\frac{1}{4}$	
Exceedings on	{ Concordatum	31,822	4	6	
	{ Military contingencies	9,214	5	11 $\frac{1}{4}$	
	{ Barracks	39,667	11	3 $\frac{3}{4}$	
Commissioners of accompts	- - -	2,730	0	0	
Prizage and fees	- - -	8,247	8	5	
Bounty to linen manufacture	- - -	8,000	0	0	
£.		373,997	17	2 $\frac{3}{4}$	3
		322,664	1	11 $\frac{1}{2}$	
£.		51,333	16	1 $\frac{1}{4}$	

## ION DEBTOR.

ady-	Two years to Lady-day, 1773.	Increase.	Decrease.
2 $\frac{1}{2}$	84,378 9 4	— —	28,671 15 10 $\frac{1}{2}$
10 $\frac{1}{4}$	124,225 7 11 $\frac{1}{2}$	— —	37,040 13 10 $\frac{3}{4}$
6	38,688 16 8 $\frac{3}{4}$	6,866 12 2 $\frac{3}{4}$	
11 $\frac{1}{4}$	10,243 14 0 $\frac{1}{4}$	1,029 8 1	
3 $\frac{3}{4}$	47,515 4 8	7,847 13 4 $\frac{1}{4}$	
0	1,365 0 0	— —	1,365 0 0
5	8,247 8 5		
0	8,000 0 0		
2 $\frac{3}{4}$	322,664 1 1 $\frac{1}{2}$	15,743 13 8	67,077 9 9 $\frac{1}{4}$
1 $\frac{1}{2}$			15,743 13 8
1 $\frac{1}{4}$			£.51,333 16 1 $\frac{1}{4}$

THE



HEREDITARY REVENUE.		Two years to Lady-day, 1771.		Two y da
Customs inwards - - - - -		410,761	14 11 $\frac{4}{8}$	432
Customs outwards - - - - -		73,103	0 6	76
Imported excise - - - - -		299,326	15 10 $\frac{1}{2}$	298
Prizage on wines - - - - -		8,855	7 7	8
Light-house duties - - - - -		865	12 4 $\frac{1}{4}$	
Fines, seizures, and forfeitures - - -		6,593	13 6 $\frac{3}{8}$	8
Casualties - - - - -		1,853	5 5	2
Inland excise - - - - -		150,375	1 3 $\frac{1}{2}$	145
Ale licences - - - - -		17,808	9 10 $\frac{1}{2}$	15
Wine and strong water licences - - -		46,079	12 2	42
Quit and crown rents - - - - -		128,522	2 1 $\frac{5}{8}$	128
Hearth money - - - - -		117,796	18 0	118
Duties on teas, after applying £. 10,000 thereof to the linen manufacture, and, in the two years to Lady-day, 1771, including £. 49. 18 s. 1 d. short produced of the sum applicable to the hereditary revenue, from Christ- mas, 1767, to Lady-day, 1769		14,649	18 1	11
Arrears of excise received - - - - -		120	0 0	—
£. 1,276,711 11 9 $\frac{6}{8}$		1,288, 1,276,		£. 11,
£. 1,276,711 11 9 $\frac{6}{8}$		1,288,		£. 11,
Deduct management - - - - -		341,043	2 6 $\frac{3}{8}$	389,
£. 935,668 9 3 $\frac{3}{8}$		898,		
898,609 4 11 $\frac{1}{8}$				
Produce of net hereditary revenue less } in the two years to Lady-day, 1773 }		37,059	4 4 $\frac{1}{4}$	

## CREDITOR.

Two years to Lady-day, 1773.	Increase.	Decrease.
432,136 8 5	21,374 13 5 $\frac{4}{8}$	
76,248 6 3 $\frac{1}{2}$	3,145 5 9 $\frac{1}{2}$	
298,123 0 7	— —	1,203 15 3 $\frac{1}{2}$
8,132 10 0	— —	722 17 7
947 1 8 $\frac{1}{2}$	81 9 4	
8,909 6 11 $\frac{7}{8}$	2,315 13 5 $\frac{2}{8}$	
2,202 13 10	349 8 5	
145,310 13 1 $\frac{1}{4}$	— —	5,064 8 2 $\frac{1}{4}$
15,785 15 9	— —	2,022 14 1 $\frac{1}{2}$
42,321 13 4	— —	3,757 18 10
128,160 12 2 $\frac{7}{8}$	— —	361 9 10 $\frac{3}{4}$
118,378 9 0	581 11 0	
11,438 2 0	— —	3,211 16 1
— —	— —	120 0 0
1,288,094 13 3	27,848 1 5 $\frac{1}{4}$	16,465 0 0
1,276,711 11 9 $\frac{6}{8}$	16,465 0 0	
£. 11,383 1 5 $\frac{1}{4}$	11,383 1 5 $\frac{1}{4}$	
1,288,094 13 3	11,383 1 5 $\frac{1}{4}$	
389,485 8 3 $\frac{7}{8}$	48,442 5 9 $\frac{1}{2}$	
898,609 4 11 $\frac{1}{8}$	11,383 1 5 $\frac{1}{4}$	
	£. 37,059 4 4 $\frac{1}{4}$	

## THE NATION CRE

ADDITIONAL DUTIES.	Two years to Lady-day 1771.			Two years to 1773.		
Tobacco - - - -	136,906	17	11	135,211		
Wine first duty - - - -	36,175	13	6	35,884		
Spirits - - - -	161,695	17	5	154,386		
Muffin - - - -	6,355	2	7	10,471		
Foreign paper - - - -	1,291	4	3	1,336		
Cambric - - - -		1	9	—		
Ale, beer, and strong waters -	112,489	11	6½	102,245		
East India goods - - - -	4	1	0	78		
Romals - - - -		15	0	—		
Molasses - - - -	36	5	9	1		
	£.454,955	10	8½	439,615		
Deduct drawbacks - - - -	8,232	5	9½	8,894		
	£.446,723	4	11½	430,721		
	430,721	0	4½			
Produce of nett additional duties less in the two years to Lady-day, 1773 - }	16,002	4	6½			
Poundage of additional duties -	12,727	14	7	13,786		
Ditto of poundage fee - - -	318	3	10½	344		

9 )

## CREDITOR.

ars to Lady-day 1773.	Increase.	Decrease.
5,211 5 11	— —	1,605 12 0
5,884 3 3	— —	291 10 3
4,386 1 4 $\frac{1}{2}$	— —	7,309 16 6 $\frac{1}{2}$
0,471 7 7	4,116 5 0	
1,336 4 0	44 19 9	
— —	— —	1 9
2,245 18 5 $\frac{1}{2}$	— —	10,243 13 1
78 19 10	74 18 10	
— —	— —	15 0
1 13 0	— —	34 12 9
9,615 13 5 $\frac{1}{2}$	4,236 3 7	19,576 0 10 $\frac{1}{2}$
		4,236 3 7
3,894 13 0 $\frac{1}{2}$	662 7 3	£. 15,339 17 3 $\frac{1}{2}$
0,721 0 4 $\frac{1}{2}$		662 7 3
		£. 16,002 4 6 $\frac{1}{2}$
786 9 7 $\frac{1}{2}$	1,058 15 0 $\frac{1}{2}$	
344 13 3	26 9 4 $\frac{1}{2}$	

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ing the CAUSE of the DEBT at Lady-day, 1773.

Difference between £.789,569. 7s. 8½d. debt of the nation at Lady-day, 1771, as stated on the public accounts, and £.773,320. os. 0½d. the debt of the nation to Lady-day, 1771, (as voted by the house of commons)	16,249	7	7½
Decrease of extra payments	51,333	16	1½
Increase of the hereditary revenue	11,383	1	5½
Ditto on poundage of additional duties	1,058	15	0½
Ditto of poundage fee	26	9	4½
Received from the directors of the public coal-yards	1,309	19	7
Ditto balance of rents set apart for Duncannon fort	344	13	8½
Ditto from Lord Longford, in part of £. 3000 paid to the late Thomas Lord Longford, pursuant to his Majesty's letter of the 9th of January, 1764	1,000	0	0
Surplus of loan duties	48,659	6	11
	£. 131,365	9	10½

## OTHER LIGHT.

Difference between £.789,569. 7s. 8½d. debt of the nation at Lady-day, 1771, as stated on the public accounts, and £.773,320. os. 0½d. the debt of the nation to Lady-day, 1771, as voted by the house of commons	16,249	7	7½
Hereditary revenue	898,609	4	11½
Additional duties	430,721	0	4½
Poundage ditto and poundage fee	14,131	2	10½
Received from the directors of the public coal-yards	1,309	19	7
Ditto balance of rents set apart for Duncannon fort	344	13	8½
Ditto from Lord Longford, in part of £. 3,000 paid to the late Thomas Lord Longford, pursuant to his Majesty's letter of the 9th of January, 1764	1,000	0	0
Surplus of the loan duties	48,659	6	11
	£. 1,411,024	16	0½
Debt at Lady-day, 1773	999,686	12	0½
	2,410,711	8	1½

CHARGE

## CHARGE OF GOVERNMENT.

1773.					
Two years to	Civil list	-	274,314	17	1 $\frac{1}{4}$
Lady-day	Military list	-	1,024,163	2	2 $\frac{1}{4}$
1773.	Extra payments		322,664	1	1 $\frac{1}{2}$
			£.	1,621,142	0 5

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Debt of the nation at Lady-day 1771, as stated on the public account  
From which deduct the difference between the said sum and £. 77  
of the nation at Lady-day 1771, as voted by the house of commons

Produce of the revenue in two years, to Lady-day 1773, less than

## D E D U C T .

Received from the directors of the public coal-yards -  
Ditto, balance of the rents of the lands set apart for support of Dun  
fort  
Ditto from lord Longford, in part of £. 3,000 paid to the late T  
Lord Longford, pursuant to his majesty's letter of the 9th of J  
1764

Deduct, surplus of the loan duties, applicable only to the discharge of

Debt of the nation at Lady-day 1773

# PRODUCE OF THE REVENUE.

Two years to Lady-day 1773.	{	Hereditary revenue	898,609	4	11 $\frac{1}{8}$
		Additional duties	430,721	0	4 $\frac{1}{4}$
		Poundage on do. and poundage fee	14,131	2	10 $\frac{1}{2}$
			<hr/>		
Produce of the revenue in two years, to Lady-day 1773, less than the charge of government	{	£.	1,343,461	8	2 $\frac{3}{8}$
			277,680	12	2 $\frac{5}{8}$
			<hr/>		
			£.	1,621,142	0 5
			<hr/>		
Public accounts	-	-	789,569	7	8 $\frac{1}{8}$
and £. 773,320.	o.	o $\frac{1}{2}$ , the debt	16,249	7	7 $\frac{5}{8}$
of commons	-	-	<hr/>		
			£.	773,320	0 o $\frac{1}{2}$
less than the charge of government	{		277,680	12	2 $\frac{5}{8}$
		<hr/>			
			1,051,000	12	3 $\frac{1}{8}$
			<hr/>		
of Duncannon	{	£. 1,309	19	7	
			344	13	8 $\frac{1}{4}$
		<hr/>			
late Thomas			2,654	13	3 $\frac{1}{4}$
th of January	{	1,000	0	0	
			<hr/>		
			£.	1,048,345	18 11 $\frac{3}{8}$
charge of the loan	{		48,659	6	11
		<hr/>			
			£.	999,686	12 o $\frac{1}{4}$

## EXPENC



## EXPENCE OF MANA

		Charge for two years, ending Lady-day 1771.	Charge for ending 1773.
Premiums on	Salaries to officers on the revenue establishment	165,574 2 9	169,567
	Incident charges	62,431 10 2 $\frac{1}{8}$	57,581
	Rewards to officers for tobacco and tea seized and sold	1,225 18 9 $\frac{1}{4}$	255
	Portage bills	3,945 18 4 $\frac{1}{2}$	4,090
	Repayments to merchants	12,824 0 1 $\frac{1}{2}$	13,315
	Ditto on beer exported	1 19 4 $\frac{1}{2}$	—
	Convicting burglary	20 0 0	35
	Flax-seed imported	16,062 11 11	16,279
	Ditto exported	—	52
	Inland carriage of corn, flour, &c. to Dublin	37,996 19 2	84,069
	Corn carried coastways	4,973 6 3	—
	Corn exported	19 16 5 $\frac{1}{2}$	—
	Irish coals brought to Dublin by sea	274 16 2	323
	Fishing busses	16,422 0 8	20,436
	Irish cured fish exported	192 1 10	1,175
	Irish fish, oil, and whalebone	51 0 2	100
TOTAL PREMIUMS.			
Two years to 1771.			Two years to 1773.
75,992 12 7 $\frac{1}{2}$		122,436 8 8 $\frac{1}{2}$	75,992 12 7 $\frac{1}{2}$
Increase in premiums in the two years to Lady-day 1773		46,443 16 1 $\frac{1}{2}$	
Wine warrants to privy councillors		1,869 0 6	1,840
Expences in keeping the several light-houses		2,337 6 9 $\frac{1}{2}$	2,716
Salaries to hearth-money officers		12,700 0 0	12,675
Hearth-money incidents, and constables		1,933 6 2 $\frac{3}{4}$	1,898
Allowance claimed for hearth-money collectors and gaugers balances		187 6 9 $\frac{1}{4}$	2,120
Arrears of inland excise		—	949
£.		341,043 2 6 $\frac{3}{8}$	389,485
Increase in two years, to Lady-day 1773		£.	341,043
			48,442

## MANAGEMENT.

## DRAWBACKS,

(  
D R A W

					Charge for two years ending Lady-day 1771.		
Tobacco	-	-	-	-	1,948	0	9½
Wine	-	-	-	-	413	5	3
Spirits	-	-	-	-	5,822	8	3
Muslin	-	-	-	-	5	5	8
Foreign paper	-	-	-	-	5	15	0
Molasses	-	-	-	-	36	5	9
Ale and beer	-	-	-	-	1	5	1
					£. 8,232	5	9½

Increase in the two years, to Lady-day 1771

## RAWBACKS, &amp;c.

two years, Lady-day 1771.	Charge for two years, ending Lady-day 1773.	Increafe.	Decreafe.
0 9 $\frac{1}{2}$	2,773 14 5 $\frac{1}{2}$	825 13 8	
5 3	393 2 3	— —	20 3 0
8 3	5,699 10 4	— —	122 17 11
5 8	13 10 9	8 5 1	
15 0	14 15 3	9 0 3	
5 9	— —	— —	36 5 9
5 1	— —	— —	1 5 1
5 9 $\frac{1}{2}$	8,894 13 0 $\frac{1}{2}$	842 19 0	180 11 9
	8,232 5 9 $\frac{1}{2}$	180 11 9	
day 1773	£. 662 7 3	662 7 3	



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